

Determinants of Intention to Pay Professional Zakat to Private Employees: Case Study of Muzakki Laznas Daarut Tauhiid Peduli

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Abstract

Purpose: This study aims to identify and analyze the factors which affect the intention to pay zakat on private employees

Methodology: This qualitative research used SEM-PLS with primary data collected from questionnaires based on convenience sampling, totaling 100 respondents.

Results: Religious figures and peers influenced the subjective norms of private employees' intention to pay for zakat. Perceptions of behavioral control on employees' intention to pay zakat are influenced by zakat knowledge, zakat law enforcement, and the quality of zakat distribution. Attitudes, subjective norms and perceptions of behavioral control directly influence employees' intentions to pay professional zakat

Limitations: The targets used in the research were LAZNAS DT Peduli donors, private employees and ASN employees/entrepreneurs who had zakat income as a comparison. The targets used in the research were LAZNAS DT Peduli donors, private employees and ASN employees/entrepreneurs who had zakat income as a comparison.

Contribution: The results of the research show that the dominant factor influencing the perception of the behavioral control variable is the knowledge that the distribution of zakat funds carried out by private employees of LAZNAS DT Peduli is expected to be able to change mustahiq into muzakki. The practical implication of this research is that religious figures such as K.H. are important in distributing zakat. Abdullah Gymnastiar is influential in this matter in inviting and influencing private employees to give zakat to LAZNAS DT Peduli and the DT Peduli zakat institution is one of the institutions that distributes professional zakat that muzakki are interested.

Keywords: *Religious Leaders, Peers, subjective norms, zakat knowledge, zakat law enforcement, quality of zakat distribution, perceptions of behavioral control, attitudes and SEM PLS.*

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1. Pendahuluan

Indonesia as a country with the largest majority of Muslims in the world and citing data from the 2021 Zakat Outlook has a potential corporate zakat value of IDR. 144.5 trillion (44%). The potential total amount for professional (income) and service zakat is IDR. 139.07 trillion or 42%. The large gap between potential and actual collection of available zakat funds is caused by many factors. Ascarya and Yumanita (2018), the potential for zakat not being collected maximally is influenced by three important factors, namely zakat institutions that have internal problems, external problems from the community and problems with the zakat management system such as regulations and the existence of regulator-operator dualism.

Ismail Abdel Mohsin (2020) zakat is the third pillar of Islam which has an important function for the redistribution of wealth for economically low Muslim groups to reduce poverty. Islam teaches to form social care between human beings, namely helping each other to meet the living needs of relatives who are experiencing difficulties in any way, avoiding relatives who are in difficulty from reaching the begging phase. Rasulullah SAW gave an example of the behavior of helping a friend when he asked for help by giving his friend an ax so that his friend could try his best. Ali and Miarti (2022), there is a very popular saying, namely, don't give the fish, give the hook. When helping other people, you can provide compensation such as zakat, infaq, alms or providing business capital so that the sibling being helped can live independently and be able to help other people too.

The results of research by the Alvara Research Center regarding the Muslim middle class in Indonesia, of 1200 respondents, 100% stated that they had distributed ZIS through mosques/musholla, 40.5% had distributed ZIS directly to mustahiq, while those who had distributed ZIS through zakat institutions were 20.9 %. The report obtained information that the LAZIS that received the most choices were Dompot Dhuafa (31.5%), Zakat House (23.9%) and Orphanage (12.7%). HAIDIR (2020) there are people who do not understand and comprehend the importance of making zakat payments at official institutions where there is still a circulation of zakat funds of more than 30 trillion rupiah outside zakat or non-administrative institutions.

LAZNAS Daarut Tauhiid Peduli is a non-profit organization that operates in the field of managing zakat, infaq, alms and waqf funds. The results of ZISWAF's fund collection are distributed to beneficiaries in the form of service and empowerment programs in the fields of economics, health, education, da'wah and social humanity. Founded by KH Abdullah Gymnastiar June 16 1999 as part of the Daarut Tauhiid Foundation. The work of Daarut Tauhiid Peduli received the government's attention and was designated as LAZNAS by Decree of the Minister of Religion No. 257 of 2016 on 11 June 2016 which was renewed by Decree of the Minister of Religion No. 403 of 2022 on April 19 2022 with a total of 34 offices currently in all provinces and cities or districts in Indonesia). As for the results of collecting zakat funds, including those equipped with restricted donations, unrestricted donations, waqf and funds prohibited by sharia for the last three years:

Table 1. Collection of LAZNAS DT Cares for the Last Three Years :

Source of Fund	2019	%	2020	%	2021	%
Bound Infaq	82.647.826.818	55	91.585.850.330	51.17	99.404.803.254	60
Unbound Infaq	26.375.953.150	17.57	20.438.121.677	11.42	19.352.908.023	12
Zakat	35.984.469.369	24	33.706.420.372	19	29.324.658.254	18
Waqf	4.632.422.098	3.09	32.128.597.334	18	15.335.566.476	9.23
YDS	460.495.824	0.31	178.795.273	0.1	2.389.022.250	0.17
Grants	8.292.000	0.01	931.342.000	0.52	280.799.420	1.44
Σ Total :	150.109.459.260	100%	178.969.126.987	100%	166.087.757.678	100%

Sumber: dpudt.corezakat.com

Based on *Table 1*, it can be seen that DT Peduli's national collection of zakat funds has decreased every year, namely in 2019 it was IDR. 35,984,469,369 or 24% of the total collection realization, in 2020 amounting to Rp. 33,706,420,372 or 19% of the total collection realization, while in 2021 it will be IDR. 29,324,658,254 or 18% of the total collection realization. The total data on professional zakat collection for private employees can be depicted in the table below.

Table 2. Collection of Professional Zakat for LAZNAS DT Peduli Private Employees

Year	Contract	Total Collection	Percentage of Total Zakat Collected
2021	Profession Zakat	Rp. 15,606,404,708	9.40%
2022	Profession Zakat	Rp. 12,157,282,885	8.90%
2023	Profession Zakat	Rp. 11,269,633,913	8.52%

Source: dpudt.corezakat.com

Based on *Table 2*, it can be seen that the dominance of private employee professional zakat collection is very dominant compared to other zakat maal, this can mean that private employee professional zakat at LAZNAS DT Peduli is very good. It just needs to be optimized again because the potential for professional zakat nationally is very large, one of which is employee professional zakat.

Research related to the intention factor regarding the intention to pay zakat was conducted by Siti Salwa Binti Sheikh Mokhtar, et al. (2018), the factors that determine compliance with zakat are attitude, subjective norms and religiosity. Furthermore, research by U. R. Aziz, . Aslam, Rjaz., & Anam Iqbal (2020) factors that influence the intention to pay zakat in the profession mean moral norms, injunctive norms, descriptive norms, past behavior and attitudes. This research is different from research conducted by Siti Salwa Binti Sheikh Mokhtar, et al. (2018) and Camping (2017) who explain that factors that can influence a person's intention to pay zakat are attitude, subjective norms and religiosity as well as perceived behavioral control, command norms, descriptive norms, moral norms. and past behavior using the Theory of Reasoned Action (TRA) approach, then for respondents consisting of public and private employees, while this research focuses on private employees using the Theory of Planned Behavior (TPB) approach.

Different research was also studied by U. R. Aziz, . Aslam, Rjaz., & Anam Iqbal (2020) which focuses on trade zakat while this research focuses on professional zakat of private employees, which is also different from research conducted by Alfajri (2018) which also focuses on trade zakat. While this research adopts some of the research variables conducted by Alfajri (2018), the only difference is the focus on the factors of intention to pay zakat for the profession of private employees using the Theory of Planned Behavior (TPB) approach and in terms of the factors that will be examined include the attitude factor (attitude toward the behavior) and secondly The subjective norm factor is decomposed into two, namely the influence of religious figures and the influence of peers, while the perceived behavioral control factor only includes zakat knowledge, zakat law enforcement, and the quality of zakat distribution, with research gaps and The potential of private employees' zakat, the researchers decided to examine the determinants or factors that influence the intention to pay zakat on income of private employees with the research respondents being muzakki who have paid zakat through the national zakat amil institution DT Peduli using the Theory of Planned Behavior (TPB) approach.

2. Tinjauan pustaka

2.1 Sharia Foundation of Professional Zakat

Yusuf Al Qardhawi (2009), emphasized the legal obligation to pay professional zakat if the nishab and haul have been reached with the argument from the Qur'an that reads:

يَا أَيُّهَا الَّذِينَ آمَنُوا أَنْفِقُوا مِنْ طَيِّبَاتِ مَا كَسَبْتُمْ وَمِمَّا أَخْرَجْنَا لَكُمْ مِنَ الْأَرْضِ ۖ وَلَا تَيَمَّمُوا الْخَبِيثَ مِنْهُ تُنْفِقُونَ وَلَسْتُمْ بِأَجْدِيهِ إِلَّا أَنْ تُغْمِضُوا فِيهِ ۖ وَاعْلَمُوا أَنَّ اللَّهَ غَنِيٌّ حَمِيدٌ

Meaning: You who believe, spend (in the way of) Allah some of the results of your good efforts, and some of what We bring out from the earth for you. And don't choose the bad things and then make a

living from them, even though you yourself don't want to take them but by narrowing your eyes towards them. Know that Allah is the Most Rich, the Most Praiseworthy (QS. Al Baqarah [2]: 267).

Yunanda and Rahman (2016), Islam is a religion that is committed to socio-economic conditions in society and has the potential to improve socio-economic conditions as stated in the Word of Allah, namely conveying perfect goodness unless they are willing or willing to give the best to their brothers and sisters. his brother. This is in accordance with the proposition of Al Qur'an Al Imran verse 92 which reads:

لَنْ تَنَالُوا الْبِرَّ حَتَّى تُنْفِقُوا مِمَّا تُحِبُّونَ وَمَا تُنْفِقُوا مِنْ شَيْءٍ فَإِنَّ اللَّهَ بِهِ عَلِيمٌ

Meaning: You will not gain virtue until you invest some of the wealth you love. And whatever you spend, of that matter, Allah is All-Knowing

Wahbah Al-Zuhaili refers to income or any income received by individuals through independent business or private employees or civil servants who then receive wages or salaries at a relatively regular time once a month in fiqh terms called al-maal-al-mustafaad . If the income or income obtained has reached the nishab and haul, it must be paid out and is called professional zakat (based on the fatwa agreement of the ulama). According to Rizkiana (2020), zakat is part of a certain amount of assets that has reached the nishab (limit of mandatory zakat), it is required by Allah SWT, it is immediately issued and delivered to those entitled to receive it according to certain conditions, namely Islamic law.

Professional zakat obtained from the work/profession of individuals who earn wages/salary/income and then have reached the nishab must be issued. The types of assets issued are the types of assets that have been specified in the Qur'an and Hadith. In essence, professional zakat is the result of ijtihad from ulama which has been determined based on the principles of the Qur'an and Hadith so that a Muslim is obliged to carry it out. In the Qur'an, Surah Al-Baqarah verse 267 means that only part of it is provided for and what comes out of the bowels of the earth are agricultural products. This verse also explains that all types of business must be paid in whatever form, including salaries obtained from agricultural products (M. Aziz & Sholikah, 2015).

Zakat is not just a religious obligation, a mahdhah ritual, on the other hand, paying zakat is a social obligation. Zakat is a form of self-piety with social endeavors. Awareness of giving zakat is needed within oneself and must be accompanied by social practices such as paying zakat, alms and infaq. Islam has clear rules regarding people's commitment to giving zakat and touches on the interests of people's needs as an effort to reduce poverty in Indonesia. The amount of zakat issued for professional zakat, for example regarding renting, a person's residence rents out a private house and then gets paid for the rent of the house rented and has reached a sufficient nishab, then it is obligatory to give zakat when receiving it without waiting a year (Fitria, 2015).

Professional zakat in Arabic terminology means zakat that comes from income or in terms of zakatu kasb al-amal wa al-mihan al-hurrah which means zakat obtained from a free profession (free income) which is the term used by Dr. Yusuf Al-Qardhawi (Book of Fiqhuz Zakah) and Dr. Wahbah Az-Zuhaili (Book of Al Fiqhul Islami wa Adillatuhu). In terms of profession, it is a job that requires skills, intelligence (intelligence) and science (knowledge). Yusuf al-Qardhawi stated that work (profession) is a business or work to obtain wealth and money from work or business carried out with one's own abilities, without depending on other people, private companies, the government or individuals by getting a salary, honorarium or wages (obtained with the results of one's own sweat and abilities). Income or earnings that have been obtained through one's own work are halal and pure professional results, the professions in question are for example teachers, artists, advocates, engineers, architects, consultants, doctors and various other types of professions. The type of work carried out by outside parties is the type of work including laborers, employees or the like. The result of work like this is that the salary or monetary wages obtained must still have a nishab if it is fulfilled according to Islamic law. Zakat on income (professional) means that zakat is intended for each skill/skill (professional) or certain

work carried out independently or jointly (institution) that earns income (money/salary/wages) and has reached the specified nishab.

The rule for the time that must be paid in paying zakat on income or profession is when you have received a salary or wages from work carried out in accordance with the proposition in the Qur'an, namely QS. Al An'am: 41 and paid through official zakat amil bodies that are registered with the government (BAZNAS, 2021).

2.2 Theoretical basis

Zakat is a form of gratitude from manifestation to Allah SWT, and Allah will multiply the blessings of giving some of his wealth to his brothers on the basis of sincerity and faith. Zakat is managed with trust to provide equal results and good economic growth in Indonesia. The optimal zakat funds collected can be carried out optimally and in a trustworthy manner by UPZ, LAZ and BAZNAS. (Wahid, 2016).

The theory underlying this research is the Theory of Planned Behavior (TPB) which was developed by Effendi et al. (2020), 10 years after the development of the theory of reasoned action (TRA) (Ajzen and Fishbein, 1975). This theory stipulates that behavioral intentions are determined by perceived behavioral control, attitudes and subjective norms on perceived matters (Effendi et al., 2020).

2.3 Intention

Doktoralina and Bahari (2017) stated that if the level of ability of academics increases in fulfilling tahsiniyyat goods, the level of intention to pay zakat will also increase, where intention is the encouragement or motivation within the individual to convince the action to be taken.

A person who is sincere in paying zakat will move his heart to pay and calculate his own professional zakat on time and honestly according to applicable regulations without anyone's coercion (Nuryana, 2016). Intention is very important for all human efforts in every aspect of achieving success because it is an important foundation in every action. Empirically and theoretically, large/strong intentions are usually in line with actions and vice versa (Ajzen, 2012).

So the conclusion that researchers can draw from the results of the theories above is that intention is a goal that arises in the heart to carry out a certain behavior or action, and in Islam all matters depend on the intention, if the intention is good then it will be considered good before Allah. if the intention is bad then it will also be bad in front of Allah, so the only true intention is sincerity because Allah is included in the case of paying zakat purely professionally based on sincerity because of Allah SWT.

2.4 Attitude

Effendi et al. (2020) define attitude (attitude toward the behavior) as the sum of some of the feelings a person feels to reject or accept behavior/objects, besides that it can be measured through a procedure where individuals are placed on an evaluative scale at two poles such as bad/bad. good, refuse/agree and other behaviors.

This belief influences personal responses to the social environment and objects. If you believe that taking away people's rights is a sin, you will tend to avoid this action, such as if someone believes that paying zakat is good, then you will respond positively to this and join in the good deeds of joining groups that like to pay zakat (Nuryana, 2016). Thus, it can be concluded that this attitude reflects an employee's internal beliefs whether they accept positive, neutral or negative towards something, in this case the acceptance of paying zakat.

2.5 Subjective Norms

Subjective norms are individual perceptions or views regarding what other people feel about doing or not doing certain attitudes (Effendi et al., 2020). Zakat compliance behavior, Farouk, K., and Saad (2017) found that subjective norms significantly influence intention to comply. The influence of religious figures can be seen through the ability of a preacher or ulama to completely convince his congregation to fulfill their obligation to pay zakat so that significant results can be obtained that the influence of ulama is very important in influencing subjective norms (Alfajri, 2018).

Effendi et al. (2020), subjective norms are the environmental conditions of an individual who accept or do not accept a demonstrated behavior. So that a person will show behavior that is acceptable to the people or environment around that individual. An individual will avoid showing a behavior if the environment around him does not support that behavior.

Subjective norms can be concluded, namely a person's perception of social pressure, in this case the most important people in private employees to carry out or not carry out the behavior of paying zakat, in this case for example religious leaders, parents, partners, neighbors, friends or relatives. The stronger the influence or social pressure of the most important person, the stronger it will be in influencing the intention to pay zakat in private sector employees.

2.6 Perceived Behavioral Control

Behavioral control is defined as the ability to manage behavioral factors and control them according to conditions and situations in controlling behavior so that it remains conducive, pleasing to others, the tendency to attract attention and the desire to change one's behavior to suit other people. Based on this perception, the perception of behavioral control is the perception of other people who are faced with difficulty or ease in showing preferred behavior. An individual will have the intention to carry out a behavior when they have the perception that the behavior is very easy to do or demonstrate because of the environment or things that provide support for the behavior.

According to Ajzen and Fishbein (2005), behavior control refers to two individuals who study science, the results obtained will be different, the difference between the two is that when one individual has confidence in being able to master the knowledge being studied, it will be easier to achieve a level of success in learning and have positive motivation compared to with those who have no faith. Behavioral control that can be felt includes the difficulty and ease of realizing certain behavior because behavioral control that can be felt is very important in realizing good and correct actions and religiosity in accordance with Islamic rules that are applied in Muslim life. Based on the perception of behavioral control that has been explained, according to several experts, perceived behavioral control is a person's view of the ease or difficulty of showing attitudes of interest. So someone will have the intention to carry out a behavior if they have the perception that the behavior is easy to demonstrate or carry out.

2.7 Theory of Planned Behavior (TPB)

The Theory of Planned Behavior (TPB) is a development of the Theory of Reasoned Action (TRA) model, where TRA is a theory of action that describes the stages of humans in deciding behavior. The first stage, namely behavior (behavior) is determined by intention, the second is intention (intention) which is described in detail in attitudes towards behavior (attitude toward behavior) and subjective norms. Third, subjective attitudes and norms are explained as a form of belief because they carry out reference normative behavior and beliefs. TPB is a development of the TRA model which has been refined with the additional variable perceived behavioral control (Amalia, 2018).

TPB explains that an individual's intention to behave is determined by three factors, namely: attitude (attitude toward the behavior), subjective norm (subjective norm) and perceived behavioral control (perceived behavioral control). Thus it can be concluded that the Theory of Planned Behavior is the intention that arises from the individual to behave and this intention is caused by several internal and external factors of the individual. The intention to carry out a behavior is influenced by three variables, namely attitude toward the behavior, subjective norms and perceived behavioral control. The relationship is in *Figure 1*:

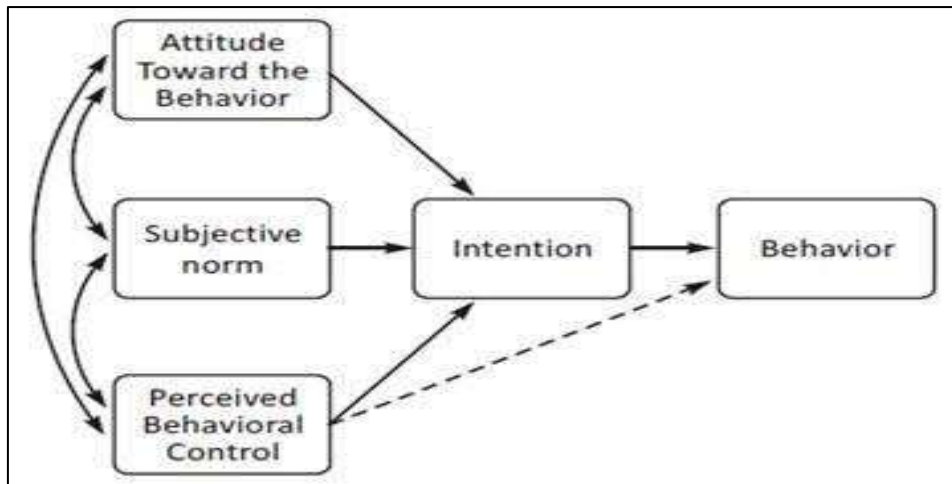


Figure 1. Framework of the Theory of Planned Behavior Source: Ajzen (1991)

2.7.1 Framework

Based on the discussion of the aims and objectives of the research above, the researcher concludes that the research framework that has been prepared is reflected in:

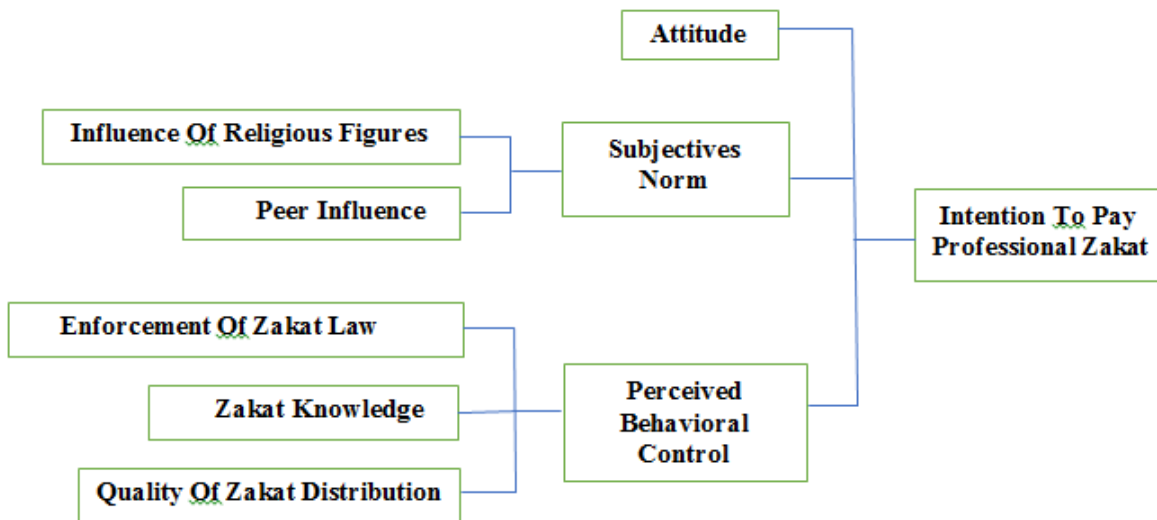


Figure 2. Research Framework Source: in Researcher's Process

The scheme above describes the research conceptual framework or proposed model. There are 3 independent variables, namely attitude, subjective norms and perceived behavioral control, which are thought to have a significant relationship with the intention to pay zakat which is the dependent variable, 2 variables that strengthen (moderate) subjective norms and 3 variables that strengthen (moderate) perceived behavioral control. In accordance with the literature reviewed and relying on the underlying theory, attitudes, subjective norms and perceived behavioral control are assumed to directly influence the intention to pay zakat, then subjective norms on the intention to pay zakat have two reinforcing variables, namely the influence of religious figures and the influence of peers. Furthermore, perceived behavioral control is divided into 3 strengthening variables, namely knowledge of zakat, enforcement of zakat law and quality of zakat distribution.

2.8 Research Hypothesis

Based on the TPB, attitudes influence a person's intentions. It is expected that someone with a positive attitude towards paying zakat is more likely to pay zakat in their profession.

- H1: The influence of a positive attitude has a positive and significant effect on the intention to pay professional zakat among private sector employees
- H2: The influence of religious figures has a positive and significant effect on the subjective norm of intention to pay professional zakat among private employees
- H3: Peers have a positive and significant effect on the subjective norm of intention to pay professional zakat among private employees
- H4: Knowledge of zakat has a positive and significant effect on perceived behavioral control of intentions to pay professional zakat among private sector employees.
- H5: Enforcement of zakat law has a positive and significant effect on perceived behavioral control of intentions to pay zakat for private sector employees.
- H6: The quality of zakat distribution has a positive and significant effect on perceived behavioral control of intentions to pay professional zakat among private sector employees.
- H7: Subjective norms and perceived behavioral control have a significant effect on the intention to pay professional zakat among private sector employees

3. Metode

This research uses a quantitative research approach. Quantitative research according to MASRI and SOFIAN (1989) is a research approach for validate a theory and reveal causal relationships between variables based on research results tested with empirical hypotheses. Study Quantitative is a process for obtaining knowledge based data in the form of numbers (numbers) used as an analysis tool description of the information you want to examine. Quantitative research is easy It is measured if the data has been obtained so that it is widely used by researchers (Yudhira, 2020).

The implementation of this research used a survey method to obtain data from the field. Next, the results obtained will be known using the descriptive survey method. In explaining the determinants of the intention to pay zakat to private employees at LAZNAS DT Peduli, an explanatory survey was used, namely research that aims to explain the influence between variables through hypothesis testing.

The data analysis method used is Structural Equation Modeling (SEM). SEM Partial Least Square is a SEM equation model that is based on variants or components (Ardian, 2017). SEM statistical analysis is software used to test the relationship between each variable (the relationship between variables related to the indicators in the research). SEM research is able to provide answers to every research in the research category which is still in the form of predictions with the variables used in the research being variables that cannot be measured with certainty using common units of measurement, including motivation, individual behavior and others (Satrio & Siswanto, 2016).

3.1 Research Population and Sample

3.1.1 Population and Sample

The research population carried out by researchers in this thesis is all employees who work in private companies who pay their professional zakat every month at DT Peduli.. The sample is part of the characteristics and numbers that are made as representatives of the population used in research. This is to make it easier for researchers, if the population used is very large with the aim of saving funds and time, only a few samples are taken by researchers (Muhyi et al., 2018). Some of the criteria for respondents are employees of private companies who have paid zakat at LAZNAS DT Peduli. Sampling was carried out with the aim of obtaining accurate information and data that is interrelated with the determinants of intention to comply with paying zakat for private employees at LAZNAS DT Peduli. Population is all elements in the form of transactions, objects, people and events that have value that attracts attention so that they are researched/studied and used by researchers as research objects. The research population carried out by researchers in this thesis is all employees who work in private companies, such as employees who work in electronics, food, clothing, cosmetics companies and state-owned employees who are the sample in this research who pay their professional zakat every month to DT Peduli. The research sample used was 100 respondents who would represent one population.

3.2 Data and Data Sources

3.2.1 Data used

For this research, data is collected to answer the problems studied through a quantitative approach consisting of primary data and secondary data. The two types of data based on the source include:

1) Primary data

This research uses primary data with data sources in the form of surveys taken in the field in the form of observations of objects, events, or observations of test results (objects). The primary data produced in this research are respondents' responses to the research variables that will be tested. This data is obtained from a predetermined sample. The primary data source used in this research is distributing questionnaires using Google Form to research respondents with the criteria of DT Peduli donors who have become muzakki who work in private companies.

2) Secondary Data

This research uses secondary data in the form of research data sources obtained indirectly through intermediary media or in the form of existing books, notes, evidence or archives, both public and non-public. Or you could say, researchers need to visit libraries, research centers, archive centers, or read lots of books related to research to collect research data.

3) Collection Techniques

Data The data collection technique in this research uses a questionnaire method. According to Satrio and Siswanto (2016), sampling with questionnaires is usually carried out using a non-probability sampling method, namely sampling using the hazard sampling technique (collecting respondent data in a random way without segmenting and usually the questionnaires used are more than 50 questionnaires filled in by research respondents). The questionnaire in this study contains questions and answers that were distributed to respondents, namely the criteria for DT Peduli donors who have become muzakki and work in private companies via online media, namely Google Form. Determining the answers to the questionnaire, the author measures each answer using a Likert scale.

Table 3. Likert Scale

Choice	Information	Weight
SS	Strongly agree	4
S	Agree	3
T.S	Don't agree	2
STS	Strongly Disagree	1

The procedure for collecting questionnaires is as follows:

- 1) Distribute and distribute questionnaires to respondents who meet the qualifications
- 2) Collect all questionnaires that have been filled out by respondents.
- 3) Enter, process, analyze and conclude from the results of analysis of data collected through questionnaires.

3.2.2 Operational Definition of Research Variables

Table 4. Operational Definition of Variables

No.	Variable	Indicator	Source
1	Intention	<ul style="list-style-type: none"> • I intend to give zakat sincerely because of Allah. • I pay zakat solely hoping for Allah's blessing. • I pay zakat without coercion from anyone. • I pay zakat because I realize that paying zakat is obligatory. • I intend to calculate and pay my own professional zakat. • I pay professional zakat every month. • I am honest in issuing professional zakat. 	Lince (2018), "Zakah-Taxpayer Compliance Behaviors Using Islamic Behavior Model"

		<ul style="list-style-type: none"> • I pay professional zakat after reaching the nishab. 	
2	Attitude	<ul style="list-style-type: none"> • I believe that paying zakat can purify my assets. • I believe that paying zakat on wealth will help Muslim brothers in need. • I feel happy when my wealth is useful for other people. • I feel satisfied when I pay zakat on my wealth. • I am afraid of Allah's punishment when I do not pay zakat. 	Mei Candra Mahardika (2020), "The Influence of Attitudes, Subjective Norms and Behavioral Control on IAIN Surakarta Employees' Compliance Intentions in Paying Zakat"
3	Influence of Religious Figures	<ul style="list-style-type: none"> • There was a religious figure who advised me to pay zakat to a zakat institution • I was encouraged by the zakat institution which was guided by religious figures such as KH Abdullah Gymnastiar • Because I am part of the congregation of a religious figure, I pay my zakat to the zakat institution directed by the religious figure. • With the presence of religious figures at the zakat institution, I am encouraged to distribute my zakat to the zakat institution • With the presence of religious figures, my zakat payment became more focused 	Alfajri (2018), "Business Zakat Compliance Behavioral Intention in a Developing Country"
4	Peer Influence	<ul style="list-style-type: none"> • My friend who already pays zakat reminded me to pay zakat • I see my friend never forgets to pay zakat • My friends always advise me to pay zakat • My friend asked me to be brave enough to pay zakat and not be afraid of being poor because of paying zakat • I feel embarrassed and jealous if I don't pay zakat while my friend has paid his zakat 	Mei Candra Mahardika (2020), "The Influence of Attitudes, Subjective Norms and Behavioral Control on IAIN Surakarta Employees' Compliance Intentions in Paying Zakat"
5	Zakat Knowledge	<ul style="list-style-type: none"> • If your professional income has reached the nishab, you must pay 2.5% zakat. • Professional zakat is paid when you get it/salary • Zakat for legal professions is mandatory • If you do not pay your professional zakat after the nishab, you are sinning • It is better to distribute professional zakat to zakat institutions than to distribute it yourself 	Alfajri (2018), "Business Zakat Compliance Behavioral Intention in a Developing Country"
6	Enforcement of Zakat Law	<ul style="list-style-type: none"> • I agree that zakat payments are required like taxes by the government to be paid to zakat institutions • Civil law is needed to enforce zakat law 	Alfajri (2018), "Business Zakat Compliance Behavioral

		<ul style="list-style-type: none"> • When I don't pay zakat, I am ready to be subject to state legal sanctions • I will not protest if the law on paying zakat is enforced like paying taxes • If the zakat law is enforced it will motivate muzakki other than me to pay zakat 	Intention in a Developing Country"
7	Quality of Zakat Distribution	<ul style="list-style-type: none"> • The distribution of zakat funds must be right on target to the 8 asnaf/mustahiq • The distribution of zakat funds must be reported to the muzzakki • The distribution of zakat funds must be independent of the beneficiaries • The distribution of zakat funds turns mustahiq into muzzakki • Poor distribution of zakat funds causes a decline in trust in zakat institutions • Reports on the distribution of zakat funds are easy to access or obtain at zakat institutions 	Alfajri (2018), "Business Zakat Compliance Behavioral Intention in a Developing Country"

3.3 Analysis Techniques

Data from research results from samples that have been collected through questionnaires will be analyzed using two analyses, namely descriptive analysis and model analysis. The following are several data analysis techniques used in this research:

3.3.1 Descriptive Analysis Techniques

The research results from samples that have been collected through questionnaires will be analyzed using descriptive analysis. This research's descriptive analysis will describe the socio-economic characteristics of respondents, related to their personal data, such as gender, age, marital status, dependent children, education and level of job position. At the same time, the descriptive analysis of this research will also describe the respondents' preferences regarding their intention to pay professional zakat.

3.3.2 Technical Analysis

The research results from samples that have been collected through questionnaires will be analyzed with SmartPLS software model analysis. PLS-SEM analysis is hybrid model that combines confirmatory factor analysis (external model) and path analysis (deep model). In this research, latent variables are measured (outer model) was carried out using order confirmatory factor analysis second (CFA). This method measures and tests latent variables through two stages: (i) measurement of first-order latent variables based on indicator; and (ii) measurement of second-order latent variables based on latent variables first order. all indicators are used to measure each first-order latent variable is also used as an indicator to measure second order latent variables. Stages for the PLS SEM method research model, namely:

1) Design specifications

Designing model specifications is to design two models, models structural and measurement models. Structural model or inner model describes the relationship between latent variables based on substantives theory. Meanwhile, the measurement model or outer model defines it how each indicator block relates to the latent variable

2) Draw a path diagram.

To facilitate understanding and analysis of model results, design a deep model and the outer model obtained in the previous stage can be expressed internally path diagram. The path diagram depicts the research hypothesis and displays the relationship of the variables to be examined. This diagram

is frequent is called a Path model. A path model is a diagram that connects construction variables based on theory and logic to visually display a hypothesis will be tested.

3) Estimating model parameters.

PLS-SEM analysis estimates parameters for relationships between items measurements and their respective latent variables and the relationships between various latent variables. PLS-SEM is an OLS regression-based estimation technique that determines properties the statistics. This method focuses on predicting a series of relationships specifically hypothesized that maximizes the variance explained in dependent variable, similar to the OLS regression model. Therefore, focus PLS-SEM is more about prediction than explanation, which makes PLS SEM very useful for the study of sources of competitive advantage and study of drivers of success

4) Evaluating the Model

This evaluation involves an external model and an internal model to test validity and the reliability of the indicators used to measure latent variables. External model evaluation includes convergent validity, AVE, discriminant validity and construct reliability.

5) Testing the overall fit of the model

Aims to ascertain whether the predicted values in the model are likely predicting responses for other samples can be obtained accurately. One of The step that can be used to test model fit is root mean square residual (RMSR). RMSR is described as the discriminator between observed and modeled correlations represents the correlation matrix. Therefore, as an absolute measure of the criterion suitability (model), we can evaluate the size of the mean difference between observed and expected correlations. Value less than 0.10 or 0.08 considered appropriate (for the more conservative version Hu and Bentler, 1998). Introduced RMSR as a measure of the goodness of fit of PLS-SEM can be used to avoid errors.

3.3.3 Model Specifications

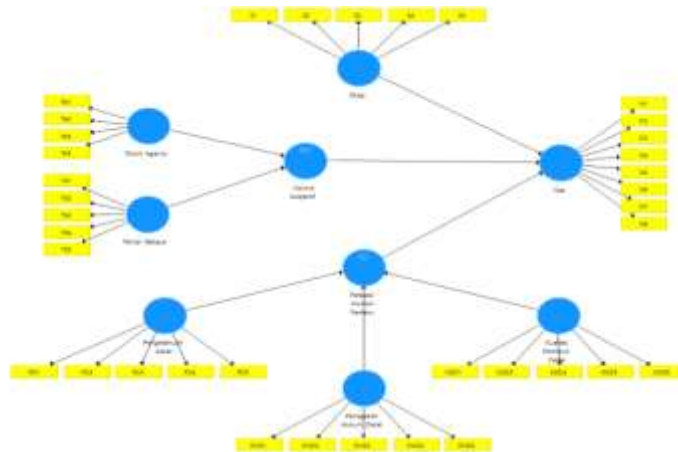


Figure 3. Research Model Specifications

4. Hasil dan pembahasan

4.1 Research result

Based on the results of collecting a questionnaire of 100 respondents, then description of the characteristics of research respondents grouped based on several criteria, such as gender, age group, domicile (place of residence), status marriage, monthly income, education level, frequency of payments professional zakat and place of distribution of zakat. As for all respondents This research is a private employee who works at LAZNAS DT Peduli (from all branches in Indonesia). These criteria are based on the results of the answers fill out the questionnaire presented *Table 5*.

Table 5. Respondent Characteristics

Gender	100	
Man	65	65%
Woman	35	35%
Age	100	
19-25 years old	1	1%
26-41 years old	60	60%
42-57 years old	35	35%
>57 Years	4	4%
Marital status	100	
Married	90	90%
Not married yet	10	10%
Income	100	
IDR 5.5 million - IDR 10 million	63	63%
IDR 11 million - IDR 20 million	22	22%
IDR 31 million - IDR 40 million	7	7%
Above IDR 40 million	8	8%
Education	100	
SMA/SMK/MA	13	13%
Bachelor degree)	67	67%
Postgraduate (S2)	20	20%

Based on the research results in Table 5 which have been presented, that characteristics of respondents who participated in filling out this research questionnaire It was found that men were more than women at 65%, while women were only 35% of the 100 percent of respondents. Can interpreted as muzakki, the age group between 26 years – 41 years dominates around 60%, for ages 42 years to 57 years around 35%, ages above 57 years 4% and the fewest people who filled out this research questionnaire were aged under 26 years, namely 19 years-25 years, only 1 person out of 100 respondents. There is also marital status in the categories of respondents who participated Many respondents filled out questionnaires that influence zakat compliance factors those who are married account for 90% of 100% and the remaining 10% is filled by employees private individuals who are not married but often pay zakat on their income. The most important thing in this research respondent's questionnaire is the average Private employee income when paying zakat income, average Private employees who pay zakat on income have an income of Rp. 5,500,000-Rp. 8,000,000/month, this salary has reached the haul and nishab if this amount of income is regularly received by the employee for more than 1 year. Income above Rp. 10,000,000-Rp. 20,000,000 in respondents who The study also had awareness of zakat, based on respondent data What researchers discovered was that 22% of 100% of this income was always routine pay zakat on his income. Not only that, people who have income above Rp. 40,000 also have the awareness to spend zakat and it was obtained that 8% of respondents with these results routinely issued it the zakat. Apart from income, the characteristics of respondents in this study are: level of education. Respondents who filled out this questionnaire on average were filled in by undergraduate education level is 67%, postgraduate 20% and graduate category SMA is 13%. From the data above it can be concluded that muzakki is gendered Men dominate the number of muzakki samples who give zakat through Laznas DT Cares, apart from that, it is also muzakki for married men aged 26-41 years and already have an income that is obligatory for zakat can be interpreted becomes the first priority of the data as a target for additions muzakki Laznas DT Cares for the future, without excluding any candidates female muzakki.

Table 6. Frequency of Professional Zakat Payments

Frequency of Professional Zakat Payments	100	
Monthly Routine	82	82%
Annual Routine	12	12%
Sometimes	6	6%
Zakat Distribution Place	100	
LAZNAS DT Cares	100	100%
LAZNAS Dompot Dhuafa	13	13%
LAZNAS Rumah Zakat	7	7%
LAZNAS IZI	3	3%
Own Channel	28	28%
BAZNAS	4	4%
Etc	45	45%
Domicile	100	
Jakarta	10	10%
Bandung	20	20%
Bekasi	17	17%
Tangerang	15	15%
Surabaya	5	5%
Attack	6	6%
Bengkulu	1	1%
Central Java	2	2%
South Kalimantan	2	2%
Lubuklinggau	1	1%
Garut	2	2%
Tasikmalaya	2	2%
South Tangerang	11	11%
Riau	1	1%
North Sumatra	1	1%
Jambi	1	1%
Lampung	2	2%
Palembang	1	1%

Based on *Table 6*, the frequency of zakat payments based on the results of the questionnaire shows that pay zakat on the employee's income every month at the highest value percentage of 82%, for those who pay only annually it is 12% and pays zakat in the occasional or rare category is 6%. The largest number of respondents paid zakat through LAZNAS DT Peduli carried out by private employees reaches 100%, while paying zakat income at Dompot Dhuafa is 13% and Rumah Zakat is 7%. Employees who paying through LAZNAS IZI at 3%, BAZNAS at 4%, distributing directly themselves at 28% and almost 45% of muzakki paying zakat income through other channels (LAZNAS/UPZ). As for respondents who dominates issuing zakat on income based on the questionnaire 20% came from the Bandung area and 17% from Bekasi. Respondent South Tangerang which filled out the questionnaire was 15% and Jakarta was 10%

Table 7. Structural Model Analysis Results

	Original Sample	Sample Mean	STDEV	T Statistics	P Values	Decision
Quality of Zakat Distribution -> Perceived Behavioral Control	0.601	0.594	0.056	10,683	0,000	Reject H0***
Subjective Norms -> Intentions	0.065	0.059	0.052	1,250	0.012	Reject H0***
Zakat Law Enforcement -> Perceived Behavioral Control	0.399	0.410	0.080	4,994	0,000	Reject H0***
Zakat Knowledge -> Perceived Behavioral Control	0.267	0.261	0.037	7,178	0,000	Reject H0***
Perceived Behavioral Control -> Intention	0.378	0.351	0.088	4,276	0,000	Reject H0***
Attitude -> Intention	0.568	0.579	0.097	5,873	0,000	Reject H0***
Peers -> Subjective Norms	0.460	0.453	0.057	8,038	0,000	Reject H0***
Religious Figures -> Subjective Norms	0.721	0.721	0.063	11,513	0,000	Reject H0***

Source: Author's Processed Data, 2023

Based on *Table 7*, it can be seen that there are 6 variables exogenous latent variables, namely attitude variables, religious figures, peers, knowledge of zakat, enforcement of zakat law, and quality of zakat distribution. Apart from that, there are 3 variables Endogenous latent, namely intentions, subjective norms and perceived behavioral control. With Thus, in this case there are 3 structural equations formed. Based on these structural equations, it can then be derived as much as: 8 hypotheses relating to direct relationships between latent variables within model (see *Table 6*). Next, using a real level of 5% can be obtained It can be seen that of all the available hypotheses there are 8 hypotheses has a conclusion Reject H0, which means the hypothesis that the latent variable is exogenous significant effect on the endogenous latent variable is accepted.

4.2 Discussion

4.2.1 Analysis of the Influence of Religious Figures and Peers on Subjective Norms

Based on *Table 6*, it can be seen that religious figures have a significant influence on subjective norms with a P-Value of 0.000. If measured using a significance level of 5%, then the P value is below 0.05. So religious figures directly contribute to influence subjective norms. So the research hypothesis decision is accepted.

This research states that religious figures have an important role in increasing social pressure or subjective norms on private employees who pay zakat through DT Peduli. This research is also in line with Hamdani (2021) who states that religious figures who are role models are a factor that increases social pressure for the intention to pay zakat. Motivation to follow depends on how big or small the individual's motivation is in complying with the expectations of people who are important to their life. One of them is a religious figure who is a role model. So, if this religious figure is more positive or supports the subjective norms believed by the individual regarding the intention to pay zakat, the stronger the individual's intention to carry out the intention to pay zakat.

LAZNAS DT Peduli wants to increase subjective norms regarding the intention of private employees to pay zakat through DT Peduli, so it must involve the role of well-known religious figures, namely KH Abdullah Gymnastiar or other influential religious figures in this case to invite and influence private employees to commit to zakat through LAZNAS DT Peduli when providing material for studies held by LAZNAS DT Peduli and also LAZNAS DT Peduli is very active in offering studies to private companies whose aim is to increase the number of muzakki candidates which has an impact on increasing their zakat collection. Apart from that, it can also be seen that peers also have a significant influence on subjective norms with a P-Value of 0.000. If measured using a significance level of 5%, then the P value is below 0.05. So peers directly contribute influence to subjective norms. So the research hypothesis decision is accepted.

This research shows that peer variables have a positive and significant effect on subjective norms. The results of the research carried out are in accordance with research from Alfajri (2018) stated that this research confirms that positive opinions or comments from people closest to zakat payers play an important role in influencing them to pay zakat. Therefore, zakat institutions must be aware of the importance of reference groups, because peers play an important role in stimulating zakat payers' intentions towards paying zakat. In other words, it can be said that when zakat payers find that the people closest to them support them in paying zakat, their intention to pay zakat tends to be higher. So, if you have found a reference group in a private company, you should make it a partner or agency for collecting professional zakat, whose mission is to jointly influence and invite anyone who has not distributed their professional zakat through LAZNAS DT Peduli. The results of this study show that the greater the influence of subjective norms, the stronger the behavioral intentions of zakat payers. A similar thing was also stated by Mahardika (2020), who explained that peers have a significant influence on subjective norms.

4.2.2 Analysis of the Influence of Zakat Knowledge, Zakat Law Enforcement and Distribution Quality
Zakat on Perceived Behavioral Control Based on *Table 6*, it can be seen that knowledge of zakat has a significant effect on perceived behavioral control with a P-Value of 0.000. If measured using a significance level of 5%, then the P value is below 0.05. So knowledge of zakat directly contributes to the perception of behavioral control of intentions to pay zakat. So the research hypothesis decision is accepted.

Perceived behavioral control is defined as the ease or difficulty of private employees in realizing their intention to pay zakat. These results are in line with the results of previous research which revealed that knowledge is an important variable in predicting a person's behavior regarding intentions to pay zakat by Bin Khamis, Salleh, and Nawawi (2011). Likewise, the results of this study are consistent with the results of Perniagaan, Idris, Bidin, Ram, and Saad (2012), who emphasize that knowledge is an important element of the intention to pay zakat. One explanation for this significant result is that individuals with zakat knowledge tend to engage in paying zakat more than those who do not know zakat. Therefore, knowledge of zakat plays an important role in convincing zakat payers to follow Islamic rules and regulations, understanding how easy or difficult it is to realize their intention to pay zakat. In connection with the intention to pay zakat, the higher a person's level of knowledge of zakat, the higher the level of private employees' perception of their intention to pay zakat. In other words, a lack of knowledge about zakat is an obstacle to the perception of paying zakat because they consider paying zakat to be unimportant, difficult and not an obligation but an option.

Based on this explanation, it is also concluded to increase knowledge of zakat among private employees which in turn influences employees' perceptions that paying zakat is an obligation or necessity that cannot be ignored through campaigns presented on social media, meetings with muzakki, Islamic studies and other campaign channels both online and offline and also provide easy payment of zakat payments through DT Peduli. Furthermore, regarding the law enforcement variable according to *Table 16*, it can be seen that zakat law enforcement has a significant effect on perceived behavioral control with a P-Value of 0.000. If measured using a significance level of 5%, then the P value is below 0.05. So directly the enforcement of zakat law contributes to the influence on perceived behavioral control in the intention to pay zakat. So the research hypothesis decision is accepted. Similar research was also

presented by Widiyanto bin Setiawan (2022) who explained that enforcement of zakat law has a significant influence on the intention to pay zakat through zakat institutions.

While the private employees who were respondents to this research strongly agreed regarding the enforcement of the zakat law, they would not protest or object if the zakat payment law was enforced like tax payments. This perception became a proposal to LAZNAS DT Peduli to encourage the relevant government to enforce the zakat law like the obligation to pay taxes. This is also similar to research conducted by Ascarya and Yumanita (2018) namely that the current zakat management law needs to be revoked by inserting a new article which explicitly requires companies and/or employees to issue zakat and determine sanctions for anyone who does not comply. Furthermore, regarding the variable quality of zakat distribution according to Table 7, it can be seen that the quality of zakat distribution has a significant effect on perceived behavioral control with a P-Value of 0.000. If measured using a significance level of 5%, then the P value is below 0.05. Directly, the quality of zakat distribution contributes to the influence of perceived behavioral control in the intention to pay zakat. The research hypothesis decision was accepted.

The results of this study are in line with previous researchers who stated that distribution quality is an important element in controlling behavior regarding the intention to pay zakat (Alfajri, 2018). Likewise, most zakat payers believe that distributing zakat funds to asnaf will clearly attract more people to pay their zakat through zakat institutions. The quality of distribution can increase the level of trust of Muslims in zakat institutions. So this is an interesting suggestion for LAZNAS DT Peduli that it is always disciplined and transparent in providing distribution reports to muzakki, both by direct delivery through each muzakki and through wide publications so that it is known by the wider Muslim community. Apart from that, according to the results of the questionnaire above, private employees who give zakat through LAZNAS DT Peduli hope that the zakat they entrust can change the beneficiaries from initially mustahiq to muzakki.

4.2.3 Analysis of the Influence of Attitudes, Subjective Norms and Perceived Behavioral Control on Intentions

Based on Table 6, it can be seen that attitude has a significant effect on intention with a P-Value of 0.000. If measured using a significance level of 5%, then the P value is below 0.05. So attitudes directly contribute to the influence on the intention to pay zakat. So the research hypothesis decision is accepted. This research is also in line with previous research, namely the positive relationship between attitudes and intentions to pay zakat, in line with research by (Farouk et al., 2017). The more positive the attitude a muzakki has, the higher his intention to pay zakat. Further research mentioned by Mahardika (2020) stated that attitudes and intentions have a real and significant relationship. He stated that Attitude has an indicator of feelings of "compassion" towards people around (especially those in the 8 asnaf groups), giving employees the intention or encouragement to pay zakat. Feelings about things you like and don't also underlie this variable, feelings of joy in helping fellow Muslims and as a form of religious obedience become recommendations for giving zakat. So the relationship between attitude and intention also has a direct positive relationship, the greater the feeling about helping others, the greater the willingness to pay zakat. So from the description above it can be a suggestion for LAZNAS DT Peduli that to increase positive attitudes towards the intention to pay zakat, programs are needed that touch the hearts of private employees who pay zakat through LAZNAS DT Peduli, especially programs that make mustahiq become muzakki, with the hope that this will be the case for private employees who those who pay zakat through LAZNAS DT Peduli feel satisfaction with their wealth because it has been paid through LAZNAS DT Peduli. Next is the subjective norm variable on intention to pay zakat according to Table 7. It can be seen that subjective norm has a significant effect on intention with a P-Value of 0.012. If measured using a significance level of 5%, then the P value is below 0.05. So subjective norms directly contribute to the influence on the intention to pay zakat. So the research hypothesis decision is accepted. This research is in line with research Farouk et al. (2017) which states that subjective norms influence muzakki's intention to pay zakat. In research stated that in their research 80% of respondents paid zakat because people closest to them also paid zakat. This is also the influence of parents, relatives, religious leaders and the surrounding community. The muzakki environment is an indicator that

dominates the subjective norm variable. According to Ajzen and Fishbein (2005) a person feels social pressure if the environment recommends him to behave in a social direction.

Zakat institutions, in this case LAZNAS DT Peduli, have an obligation to continue to educate people, maintain transparency, the good name of the institution and encourage people to continue paying their zakat obligations. The results from respondents in the research stated that they were dominated by religious figures who influenced and directed their zakat through LAZNAS DT Peduli. Therefore, LAZNAS DT Peduli must continue to collaborate with influential religious figures to influence private employees to pay zakat through LAZNAS DT Peduli. Furthermore, finally, regarding the variable perceived behavioral control, according to Table 12, it can be seen that perceived behavioral control has a significant effect on the intention to pay zakat with a P-Value of 0.000. If measured using a significance level of 5%, then the P value is below 0.05. So directly the quality of zakat distribution contributes to the influence on perceived behavioral control in the intention to pay zakat. So the research hypothesis decision is accepted.

This research is in line with research. This is in line with research . This is in line with research (Nuryana, 2016). The third factor in the development of the theory of reasoned behavior which was then refined into the theory of planned behavior (Ajzen & Fishbein, 2005) is behavioral control which strengthens or weakens intentions. If the behavior is deemed doable, the intention strengthens, but if the behavior is considered difficult to carry out, the intention weakens (Nuryana, 2016). Control is influenced by intention. In the context of the decision to pay zakat, it can be interpreted that the muzakki has his own desires without any influence from other people. The results of the respondents' responses in this research show that the dominating factor in influencing the behavioral control perception variable is the knowledge that the distribution of zakat funds carried out by private employees through LAZNAS DT Peduli is expected to be able to change mustahiq into muzakki. So if LAZNAS DT Peduli wants to increase the intention to pay zakat among private employees, it must provide concrete evidence that the distribution of professional zakat funds entrusted to private employees can turn mustahiq into muzakki.

5. Kesimpulan

Conclusions can be generalizations of findings according to the research problem, and can also be recommendations for next steps.

- 1) The determinants or factors that influence the intention to pay professional zakat among private employees who pay zakat at LAZNAS DT Peduli are attitude, subjective norms and behavioral control. Based on this research, these three factors directly influence the intention to pay zakat of private employees
- 2) Religious figure factors and peer factors have a significant influence on subjective norms in the intention to pay zakat to private employees who pay zakat through LAZNAS DT Peduli.
- 3) The zakat knowledge factor as well as the zakat law enforcement factor and the quality factor of zakat distribution have a significant and positive effect on the perception of behavioral control in the intention to pay zakat of private employees who pay zakat through LAZNAS DT Peduli

Suggestion

Based on this research, there are several suggestions or recommendations for further research, including the following.

- 1) This research can add other independent variables which could be factors influencing private employees' intentions to pay professional zakat.
- 2) The targets used in the research were expanded to the regional side, not just at LAZNAS DT Peduli.
- 3) Respondents in the research are not only private employees, but can examine ASN employees or entrepreneurs who have zakat on their business as a comparison

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