

## RELEVANCE OF KNOWLEDGE REGARDING INCOME ZAKAT OBLIGATIONS, HOW IS IMPLEMENTATION?

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**ABSTRACT** - The results of this study show that the public's knowledge about paying income zakat is good, as well as the community is very interested in paying income zakat. There is a relationship between knowledge and interest in paying zakat on the income of the people of Lam Nga Village, Aceh Besar Regency. This research is a research that uses a quantitative approach. The type of data in this study is primary data. The analysis method in this study uses bivariate (chi-square) analysis. Zakat on profession / income is giving property from income that has reached nisab and haul to people who are entitled to receive it with certain conditions. This study aims to determine the relationship between knowledge and interest in paying zakat income of the people of Lam Nga Village, Aceh Besar Regency.  
**Keywords:** knowledge, interest, income zakat, chi square.



## **INTRODUCTION**

Professional zakat is one of the new cases in fiqh (Islamic law). The Quran and al-Sunnah do not contain strict legal rules regarding zakat for this profession. Likewise, mujtahid scholars such as Abu Hanifah, Malik, Shafi'i, and Ahmad ibnu Hanbal do not contain in their books about this professional zakat (Katsir, 2013). This is due to the limited types of businesses or community work during the time of the Prophet and Imam Mujtahid (Haritsi, 2006). Zakat is a number of assets that must be issued by Muslims to be given to those who are entitled to receive, such as the poor and the like, in accordance with what is stipulated by sharia. Zakat is included in the 4th pillar of Islam and is one of the most important elements in upholding Islamic law (Pranata et al., 2022). Professional Zakat is zakat that is issued from professional income (professional results) when it has reached nisab. These professions are for example civil or private employees, consultants, doctors, notaries, accountants, artists, and self-employed (Ifham. 2010).

In 2018, the National Amil Zakat Agency (Baznas) recorded an increase in the collection of zakat, Infaq, and alms as well as other religious social funds by 31.8 percent. This is 11 percent larger than in 2017, which is an increase of 20 percent. From the records compiled by the central Baznas, the achievement exceeded the target reaching Rp 203 billion, exceeding the initial target of 200 billion at the beginning of 2018.

Indonesia as one of the largest Muslim countries in the world also has the greatest potential for zakat (Nasuka,2017). Aceh is part of the provinces in Indonesia that apply the basis of Islamic sharia and should be an example of a community with a good level of understanding in paying income zakat. Many efforts have been made by policymakers to implement perfect Islamic law, such as forming a pilot gampong for Islamic sharia carried out by the Government of Aceh Besar through the Islamic Sharia Office. The selection of Lam Nga gampong as a pilot gampong is expected to provide the best output for the community so that a prosperous society is created.

Lam Nga Village is a village that has been selected as one of the pilot villages for the implementation of Islamic law. The determination of the Islamic Sharia Pilot village is based on a Decree from the Aceh Provincial Islamic Sharia Office Number: BDD. KEP.410.2/36.a/2018, in a decree signed directly by the Head of the Islamic Sharia Division of Aceh Province, Mr. H.



Ziauddin Ahmad, S. Ag. The selection of Lam Nga Village, which has 338 families and a population of 1,380 people, as a Sharia pilot village based on the results of the assessment of the provincial team that has twice gone down to see the condition of the gampong and its community firsthand. With the selection of Lam Nga Village as a pilot village for the implementation of Islamic law, it will be easier for researchers to conduct research in the village.

In this problem, the author wants to research the level of knowledge of the community in Lam Nga village because the village is interested in paying income zakat, as it is known that Lam Nga Village is a pilot village of Islamic sharia in the Great Mosque District, Aceh Besar Regency. These people can be used as representatives of the Muslim community who work and have income to see the percentage of zakat paid.

The purpose of a problem statement is to achieve the following:

1. What is the knowledge about zakat income of the people of Lam Nga Village, Aceh Besar Regency?
2. What is the interest in paying zakat on the income of the people of Lam Nga Village, Aceh Besar Regency?
3. Is there a relationship between knowledge and interest in paying zakat on the income of the people of Lam Nga Village, Aceh Besar Regency?

## **LITERATURE REVIEW**

According to the language of zakat it means to grow and develop or purify because zakat will develop the reward of the perpetrator and cleanse him of sin. According to the Shari'ah, zakat is an obligatory right of certain property at a certain time. According to (Syaukani, 2013) zakat according to the term, zakat is the giving of part of the property that has reached nishab to the poor and so on and does not have a property that can be prevented by the shari' to give it to him.

Zakat, which is a long-abandoned milestone of the Islamic economy, should be reconsidered. This is because zakat is a great potential that can be used as capital for state development as was done by the predecessors of Islam. If the concept of zakat is applied both nationally and multinationally, then the problem of poverty in the Islamic world will be solved.



The term profession/income zakat was popularized by (Qaradhawi, 1969) in our Fiqh al-Zakah with the use of the word *kasb al-'amal wa al-mihn al-hurrah* which can be interpreted as seeking and profession, namely various businesses that produce wealth in the form of money and so on. These efforts or activities are carried out with physical ability, hand skills or brain abilities including services and efforts of a person or a group of people.

Fiqh experts translate mal al-mustafad into three types: *first*, property that grows from the obligatory zakat property owned by a person. An example is the profit from merchandise. *Second*, property that is similar to the obligatory zakat property that a person has, but does not grow from it. For example, property obtained from purchases, gifts, and inheritances. *Third*, property that is of a different type from the mandatory zakat property owned by a person. For example, a number of camels have just been bought/given/inherited by someone, and he has merchandise that has reached *nishab*.

## METHODOLOGY

This study is a quantitative approach study using an inferential approach. The methodology of quantitative research is a research method used to research on a specific population or sample, data collection using research instruments, data analysis is quantitative or statistical, with the aim of testing a hypothesis that has been determined. This method is referred to as a quantitative method because the research data is in the form of numbers and analysis using statistics (Sugiyono, 2012). Descriptive research is research that studies problems in society, about relationships, activities, attitudes, and ongoing views of a phenomenon (Misbahuddin, 2013). Then the data obtained will be managed, analyzed and further processed on the basis of the theory that has been studied. The data was used to analyze the level of public knowledge about income zakat.

Data collection techniques are methods carried out by researchers to obtain or capture field research data, especially primary data from (Supardi, 2005). The data collection technique of this research uses interviews by distributing questionnaires either directly or through *Google Forms*. This research questionnaire was distributed to respondents who are residents of Lam Nga village.

Population is a unit of individuals or subjects in a region and time and with certain qualities that will be observed/researched (Sugiyono, 2016). Tags



population in this study is all residents of Lam Nga village in 2021 as many as 1,380 people. Samples are part of the population, so sampling must use certain methods that have been based on and with existing considerations (Sugiyono, 2016). The sample in this study was 61 people consisting of Lam Nga village apparatus consisting of geuchik, sekdes, kawet, tuha peut, tuha lapan and youth leaders and the community of Lam Nga Village which was obtained from the calculation results using *raosoft sampling size software* with a *margin of error* of 10%.

## RESULT AND DISCUSSION

### Distribution of Knowledge and Interest in Paying Income Zakat

The distribution of knowledge and interest of the community in paying income zakat can be seen in table 1 below.

**Table 1. Knowledge Frequency Distribution**

Knowledge	Frequency (n)	Percentage (%)
Good	4	6,5
Not Good	57	93,5
<b>Total</b>	<b>61</b>	<b>100</b>

Source : Stata (processed, 2024)

Based on table 1, it can be seen that the knowledge of the people of Lam Nga Village in paying income zakat is good. Respondents who had knowledge of paying income zakat well were 57 people (93.5%) while as many as 4 people (6.5%) had knowledge of paying income zakat poorly.

**Table 2. Frequency Distribution of Interest**

Knowledge	Frequency (n)	Percentage (%)
Interest	4	6,5
Lack of Interest	57	93,5
<b>Total</b>	<b>61</b>	<b>100</b>

Source : Stata (processed, 2024)

Based on table 2, it can be seen that the interest of the people of Lam Nga Village in paying income zakat is good. Respondents were interested in paying zakat as many as 57 people (93.5%) while as many as 4 people (6.5%) were less interested in paying income zakat.



### The Relationship of Knowledge to the Interest of the Community in Paying Income Zakat

Bivariate analysis is used to determine the relationship between independent variables and dependent variables. The two variables are considered related if they are significant  $< 0.05$ . The bivariate analysis of this study is to see the relationship of knowledge variables to the interest of the community in paying zakat in Lam Nga Village. The results of the relationship between knowledge variables and people's interest in paying zakat in Lam Nga Village can be seen in table 3.

**Table 3. The Relationship of Knowledge to Interest**

			Interest		Total	Sig.
			Lack of Interest	Interest		
Knowledge	Not Good	Count	2	2	4	0.000
		% of Total	3,3 %	3,3 %	6,6 %	
	Good	Count	2	55	57	
		% of Total	3,3 %	90,2 %	93,4 %	
Total		Count	4	57	61	
		% of Total	6,6 %	93,4 %	100 %	
		% of Total	22.2 %	77.8 %	100 %	

Source : Stata (processed, 2024)

Based on table 3, it shows that there is a significant relationship between knowledge and interest in paying zakat income of the people of Lam Nga Village, Aceh Besar Regency. This is evidenced by a *significance* value of 0.000 (sig.  $< 0.05$ ) at *CI=95%*.

Based on the results of the statistical test, it was found that there was a significant relationship between knowledge and interest in paying income zakat (sig.=0.000). This research is known to be in line with Fahad research (2019), which shows that knowledge has a close relationship with interest. Research conducted by Fakhrudin (2016), also concluded that there is a relationship between knowledge and a person's interest in paying zakat.



Research conducted by Larasati (2017) also supports the results of the research, finding a significant relationship between knowledge and interest in paying zakat. His research explains that knowledge is very influential and determines interest in paying zakat, so that knowledge encourages a person to seek information related to zakat income obtained will increase interest in paying zakat income.

The people of Lam Nga Village who are respondents have very good knowledge related to income zakat, it can be concluded that the people in Lam Nga Village, Aceh Besar Regency know the meaning of income zakat knowing that paying income zakat is a worship to Allah alone, not only as a social worship but an obligation that can be intended for the welfare of fellow Muslims in need.

Income zakat funds also have great potential to help improve community education through assistance and funding in the education process. Also providing scholarships to underprivileged people so that they can help improve Human Resources (HR) in this country. Although at this time the results of national zakat collection are still far from that number, the results of the collection every year continue to increase significantly so that it is important to socialize the community related to income zakat.

Zakat socialization is part of all zakat socialization efforts that are directed at achieving to awaken the desire of Muslims to issue zakat, create awareness of Muslims about the obligation to pay zakat, and encourage a positive attitude of Muslims towards zakat. Various communication channels can be used to socialize zakat issues, both interpersonal communication and media channels. In practice, there are still many obstacles that occur in zakat socialization activities by the government/religious departments, especially obstacles to individual Muslims. These barriers include psychological barriers, practical barriers, and obstacles related to the values adhered to. This is where the role



of the government (Ministry of Religious Affairs) is to carry out socialization so that every individual Muslim is aware of his obligation to pay zakat.

## CONCLUSIONS

The conclusion in this study is that there is a significant relationship between knowledge and interest in paying zakat income of the people of Lam Nga Village, Aceh Besar Regency. This is evidenced by a significance value of 0.000 (sig. < 0.05). The level of knowledge about zakat income of the people of Lam Nga Village, Aceh Besar Regency is mostly in the good category. Interest in income zakat The people of Lam Nga Village, Aceh Besar Regency are very interested in paying income zakat.

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