

**FACTORS AFFECTING MUZAKKI'S INTEREST IN DISTRIBUTING TRADE ZAKAT THROUGH BAZNAS (CASE STUDY IN BAZNAS PADANG LAWAS UTARA)**

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**Abstract**

*BAZNAS has the goal of alleviating poverty and creating an attitude of independence for mustahik, so community empowerment through the distribution of aid funds carried out by BAZNAS is increasingly being developed. Mustahik can create things that are beneficial to the surrounding environment and have the potential to become muzakki. The initial income from trade zakat funds in 2018 in North Padang Lawas was Rp. 100,000,000 while what was collected in 2019 was Rp. 17,000,000 from these data it can be concluded that there is a lack of community in giving trade zakat. This research is a quantitative research, the data source used is primary data and data collection using questionnaires and interviews. The research sample was 30 samples using saturated sampling technique, then the research analysis used statistics, namely SPSS Version 20. The results of the study based on the t test show that the religiosity variable (X1) has an effect on muzakki's interest in channeling trade zakat funds while the trust variable (X2) and promotion variable (X3) have no effect on muzakki's*

*interest in channeling trade zakat funds. Then based on the results of the F test it is known that the variables of religiosity, trust, and promotion have an effect on muzakki's interest in channeling trade zakat funds at Baznas Padang Lawas Utara.*

**Keywords:** Baznas, Mustahik, Muzakki, Zakat

## A. INTRODUCTION

The National Amil Zakat Agency (BAZNAS) is the official body and the only one formed by the government based on the Decree of the President of the Republic of Indonesia No. 8 of 2001 concerning the duties and functions of collecting and distributing Zakat, Infaq and Alms (ZIS) at the national level. Found in Law Number 23 of 2011 concerning Zakat Management further strengthens the role of BAZNAS as an institution authorized to carry out zakat management nationally. Government Regulation of the Republic of Indonesia No. 14 of 2014 in article 1 paragraph 2 that BAZNAS is an institution that manages zakat nationally. (Hardana, 2023; Purnamasari et al., 2023).

Community empowerment is one of the benchmarks to be able to see the independence of a community, for this is in accordance with the objectives of the establishment of BAZNAS, namely to eradicate poverty and create an attitude of independence for mustahik, so community empowerment through the distribution of aid funds carried out by BAZNAS is increasingly being developed. Mustahik can create things that are beneficial to the surrounding environment and have the potential to become muzakki (Arif & Nasution, 2022; Irmawati et al., 2022).

Table 1. BAZNAS Paluta Zakat Collection 2022

No	Zakat	Jumlah
1	Professional zakat	Rp.40.000.000
2	Agricultural zakat	Rp.28.000.000
3	Trade zakat	Rp.17.000.000

Data source: Padang Lawas Utara Baznas financial reports, 2023

BAZNAS Kec. Padang Lawas Utara was established in 2021 which is located at Gunung Tua. At the beginning of the establishment of BAZNAS, there were no zakat collection activities carried out, the following year, namely 2019, BAZNAS has started to carry out activities to collect funds from muzakki. In that year, he had just started collecting zakat funds, but he was still collecting zakat maal funds. The amount of zakat maal collected by BAZNAS Kec. North Padang Lawas of Rp.85 000,000.00 in 2022. Where as much as Rp. 40,000,000 obtained from professional zakat and agricultural zakat Rp.28,000,000. Meanwhile trade zakat collected Rp.17.

000.000. (Hardana, Khairani, et al., 2022; Hardana, Nasution, et al., 2022; I. W. Hasibuan et al., 2022; Marito et al., 2021).

The initial income for trade zakat has a significant difference between the potential zakat and the amount collected on trade zakat, where the potential amount of trade zakat in Padang Lawas Utara is IDR 100,000,000 while that collected in 2019 was IDR. 17,000,000. From these data, it can be concluded that the lack of community members in giving trade zakat can be seen from the amount of trade zakat funds collected which is too little inversely proportional to the potential zakat that should have been collected in Padang Lawas Utara. Then the zakat that receives the least funds from muzakki is trade zakat, from this, there is a phenomenon in raising funds between BAZNAS Kec. North Padang Lawas with muzakki due to trading funds of Rp. 17,000,000.00 while professional zakat and agricultural zakat receive funds twice as much as trade zakat funds. As well as the North Padang Lawas community does not know about trade zakat and the lack of outreach to the North Padang Lawas BAZNAS with the community. (Gantara & Anshori, 2022; Hardana, 2022; Lubis et al., 2022).

Based on previous research by (Fatika & Nugroho, 2022; A. N. Hasibuan, 2023; Jibu & Boku, 2022; Nuraenna, 2022), namely regarding the factors that influence muzakki in paying zakat (a case study of North Sumatra), one of which is religiosity is also very important in zakat institutions because religiosity is an obligation or rules which must be implemented, where the value of one's understanding of sharia norms, as well as the trust factor, trust in zakat institutions in this study is defined as the willingness of muzakki to rely on zakat institutions to pay zakat to mustahik, because muzakki believes the institution is professional, trustworthy and transparent.

Research conducted by (Ishaq, 2021) states that the reasons behind muzakki's low interest in using BAZNAS services include muzakki's lack of trust in official amil institutions. In addition, the habit of the Indonesian people who distribute zakat mal directly without going through an official amil institution is influenced by a sense of satisfaction. Muzakki will be more satisfied when channeling their zakat directly to mustahiq because they feel confident that zakat has been received by mustahiq.

## **B. LITERATURE REVIEW**

In terms of language, the word zakat has several meanings, namely al-barakatu 'blessing', al-namaa 'growth and development', ath-tharatu 'holiness', and ash-sholahu 'orderliness'. Meanwhile, in terminology, even though the scholars express it with slightly different editorials from one to another, the principle is the same, namely that zakat is part of the assets with certain

requirements, which Allah SWT obliges the owner to hand over to those who are entitled to receive it., with certain conditions. (Irvandi, 2023; Sofiyah et al., n.d.)

The Zakat supply chain has a significant role in the Zakat system (Doktoralina&Apollo, 2019; Larbani et.al., 2011). Zakat awareness and marketing politics support the Zakat supply chain. An increase in awareness among the Muslim people increases Zakat payments, thus expediting the Zakat supply chain (Doktoralina et al., 2018). Those who have a good awareness of the Zakat system are more involved in making Zakat payments compared with those who are less aware of the Zakat system and its benefits. Moreover, an increase in the Zakat supply chain increases the strength of the mustahiq economy. Mustahiq are those people who receive the Zakat. Not all people are mustahiq but certain Muslim communities or peoples (in accordance with Islamic instructions) with a low income level are considered mustahiq. The Zakat system leads to the empowerment of the mustahiq economy (Yuniar et al., 2018), thus increasing the welfare of mustahiq people.

Experts express perceptions in several senses as follows: (Anugrah & Laila, 2020; Dwi, 2023). Trade zakat is a portion of assets issued on the results of a person's business that reaches nisab and hawl in accordance with sharia provisions. The haul of trade zakat must reach one year, while the nisab is 85 grams of gold and the grade is 2.5% the same as the provisions for gold and silver zakat.(El Ikhwan & SE, 2023; Nasution et al., 2022; Septian, 2023).

According to Wahbah Zuhaili and also Abdul Qadim Zullum, trade zakat that must be issued applies to every item intended to be traded. According to Yusuf Qardhawi, trading assets include capital, profits, cash (cash) on hand and goods that are still available, there is even an opinion that claims that are clear will be paid by people. Everything is calculated and must be issued zakat.

The fuqaha put forward several mandatory conditions for zakat merchandise. These conditions are four according to the Hanafi school, five according to the Maliki school, six according to the Shafi'i school, and only two according to the Hanbali school. Of these conditions, three of them are agreed upon, namely nisab, hawl, and the intention to trade. While the other conditions are additional in each school. The terms of trade zakat are as follows: 1) Nisab, 2) Hawl, 3) Merchandise is owned through exchange, 4) Merchandise is not intended as "qunyah", 5) At the time of the hawl trip, and 6) Zakat is not related to the merchandise itself.

### **C. RESEARCH METHODOLOGY**

This research uses quantitative research because this research uses numbers and tangibles, the quantitative paradigm emphasizes theory testing through measuring research variables with

numbers and analyzing data with statistical procedures scores) and analyzed using statistics to answer questions or research hypotheses. The data sources used are primary data sources, data obtained from the first results both from individuals and groups such as interviews, questionnaires conducted by researchers. Researchers will distribute questionnaires for the people of North Padang Lawas.

A population is a group of elements or elements that can be in the form of humans or individuals, plants, animals, institutions or institutions, documents, or in the form of concepts that are used as objects in study. Based on the statement above, the population of this study is all traders who distribute trade zakat and their income has reached the nisab, amounting to 30 people (Siregar & Hardana, 2022; E. Sugiyono & Rahajeng, 2022; Susanto Sugiyono & Susanto, 2015).

The sample is part of the number and characteristics taken from the population that can be used as research material. The determination of the sample used in this study is saturated sampling where the determination of all samples is based on members of the population used as a sample. This sampling technique is used if the population is small, a saturated sample is often called a census, which means that the entire population is sampled in the study. The sample of this research is all traders who distribute trade zakat amounting to 30 people and have reached the nisab in the North Padang Lawas market (Sugiyono Sugiyono & Lestari, 2021).

Data collection techniques are one of the strategic steps in research because the main objective of this research is to obtain data for research without data collection techniques researchers will not obtain data to meet the established data standards. The data collection techniques used in this study are: as follows: 1. Questionnaire, and 2. Documentation. And the data analysis used for this research is validity testing, reliability testing and hypothesis testing

## **D. RESULT AND DISCUSSION**

### **Result**

The primary research data was collected using a questionnaire with a snowball sampling technique for the people of Pasar Gunung Tua, Kab. North Padang Lawas who make zakat payments at Baznas Padang Lawas Utara, the first respondent will be one of the informants about other respondents who will be used as respondents in the study. There are 157 muzakki registered at the Padang Lawas Utara Baznas, of which 30 are the muzakki who pay trade zakat. The muzakki interest questionnaire has 6 statements, the Regiulity questionnaire has 6 statements, the trust questionnaire has 6 statements and the promotion questionnaire has 6 statements. The distribution and collection of the questionnaire began on August 4, 2022. The

questionnaire was distributed to respondents directly by researchers at Pasar Gunung Tua Padang Lawas Utara. From the research, there were 30 people who paid trade zakat and had been registered as muzakki, especially trade zakat.

### 1. Descriptive Test

Table 2. Religiosity Validity Test Results (X1)

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Religiosity (X1)	30	20	30	25.17	3.374
Trust (X2)	30	20	29	24.57	2.944
Promotion (X3)	30	18	30	24.20	3.134
Muzakki interest (Y)	30	20	30	25.27	2.912
Valid N (listwise)	30				

Source: data processed from the output of SPSS 26

Based on Table VI.4 above, it is known that N represents the number of samples taken in the study, namely 30 samples. In the study, it can be seen that the inflation variable (X1) has a minimum value of 20 percent, a maximum value of 30 percent, an average value of 25.17 percent, and a standard deviation value of 3,374.

The activities carried out in the research are in accordance with the research methodology, but the researcher realizes that this research is far from perfect and still has deficiencies that may affect the results of the research. The limitations of the thesis preparation research are as follows.

### 2. t-test (partial)

The t-statistical test basically shows how far the influence of one independent variable individually explains the variation of the dependent variable. The provisions in the t-test are: if  $t_{count} < t_{table}$  then  $H_0$  is accepted and  $H_a$  is rejected while if  $t_{count} > t_{table}$  then  $H_0$  is rejected and  $H_1$  is accepted. The results can be seen in the table below

Table 3. Results of Partial Significance Test (t-test)

Coefficients <sup>a</sup>		
Model	T	Sig.
1 (Constant)	2.713	.012
Religiosity (X1)	9.369	.019
Trust (X2)	.928	.362
Promotion (X3)	1.458	.157

Source: data processed from the output of SPSS 26

### 3. F-test (simultaneous)

The F statistical test basically shows whether all the independent variables included in the model have a joint effect on the dependent variable. The provisions in the F test are if  $F_{count} < F_{table}$  then  $H_0$  is accepted and  $H_a$  is rejected while if  $F_{count} > F_{table}$  then  $H_0$  is rejected and  $H_a$  is accepted and  $Sig. < 0.1$  then  $H_0$  is accepted and  $H_a$  is rejected.

Table 4. Results of the F-test (Simultaneous)

ANOVA<sup>a</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	205.029	3	68.343	43.512	.000 <sup>b</sup>
	Residual	40.838	26	1.571		
	Total	245.867	29			

Source: data processed from the output of SPSS 26

### Discussion

Analysis this present study demonstrates compelling justification of the prominent role by zakah in reducing income inequality, portrayed in Gini coefficient. It can be justified that when the amount of zakah collected from the top one or ten percent of income distribution rises, there seems to be followed by a marked decrease in the Gini index, indicating that the condition is more equal. In this particular regard, the finding of the present study may not differ from the earlier studies in research interest among others (Beik, 2013; Beik and Tsani, 2015; Ayuniyaah et al., 2017 & 2018), however it does cover almost all provinces around Indonesia.

It seems highly likely that the clear consensus on effectiveness of zakah in alleviating income inequality has been reached regardless of the different time span used in those studies, which has been based on the micro and macro perspective. These findings derived from Indonesian context and from Islamic perspective are essentially in agreement with the internationally-held view on taxation proposed recently by (Piketty, 2014; Atkinson, 2015b), to name the few, who extensively discuss the possibility of taxing the wealth owned by the super-rich, the top one percent to reduce inequality considerably.

### E. CONCLUSION

Based on the results of the research and discussion above on the factors that influence muzakki's interest in channeling trade zakat through Baznas (Case Study in Baznas Padang Lawas Utara), the conclusions are obtained, namely: 1) Religiosity affects muzakki's interest in distributing trade zakat through Baznas Padang Lawas Utara due to the religiosity variable (X1)  $t_{count} \text{ value } 9.369 \geq t_{table} \text{ value } 2.042$  and  $sig \text{ value } 0.000 \leq 0.05$  then  $H_0$  is rejected and  $H_a$

is accepted so that the religiosity variable affects muzakki's interest in distributing trade zakat through Baznas Padang Lawas Utara, 2) Trust has no effect on muzakki's interest in channeling trade zakat through Baznas Padang Lawas Utara due to the trust variable (X2)  $t_{count}$  value  $0.928 \leq t_{table} 2.042$  and sig value  $0.316 \geq 0.05$  then  $H_{O2}$  is accepted and  $H_2$  is rejected so that trust has no effect on interest muzakki distributes trade zakat through Baznas Padang Lawas Utara, 3) Promotion has no effect on muzakki's interest in channeling trade zakat through Baznas Padang Lawas Utara due to promotion (X3)  $t_{count}$   $1.458 \leq t_{table} 2.042$  and sig value  $0.111 \geq 0.05$  then  $H_{O3}$  is accepted and  $H_{a3}$  is rejected so promotion has no effect on muzakki's interest in channeling trade zakat through the Padang Lawas Utara Baznas, 4) There is a simultaneous influence between the religiosity, belief, and promotion variables on muzakki's interest in channeling trade zakat through Baznas Padang Lawas Utara because the  $F_{count}$  value is  $44.628 \geq F_{table} 2.89$  and the sig value is  $0.000 \leq 0.5$ , it can be stated that the  $H_{O4}$  hypothesis is rejected and  $H_{a4}$  accepted so that religiosity, trust, and promotion affect the muzakki's interest in channeling trade zakat through Baznas Padang Lawas Utara.

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