

ABSTRAK

Riza Nurdiana, 2020. **Analisis Keputusan Membayar Zakat Profesi Pegawai Universitas Siliwangi**. Jurusan Ekonomi Syariah Fakultas Agama Islam Universitas Siliwang Tasikmalaya.

Potensi zakat di Indonesia terkhusus di Universitas Siliwangi yang belum dapat terealisasi secara optimal. Tujuan penelitian ini bagaimana keputusan dosen dan tenaga kependidikan Universitas Siliwangi dalam pembayaran zakat profesi.

Metode yang digunakan adalah metode deskriptif dengan pendekatan kualitatif. Teknik dari analisis data dilakukan secara kualitatif oleh model kuisioner. Pengambilan sumber data pada penelitian ini dari dosen dan tenaga kependidikan dari tiap fakultas, rektorat dan pascasarjana yang terduga sudah melakukan pembayaran zakat dengan jumlah sampel 100 orang.

Muzakki membayar setiap mendapatkan hasil profesi, mengeluarkan harta dari pendapatan kotor 2,5% disalurkan berbentuk uang, dengan nishab 85 gram emas dan dibayarkan melalui institusi yakni melalui UPZ Unsil atau Baznas 63%, melalui LAZ 2 %, dan melalui keduanya 2% jadi total yang melalui organisasi pengelola zakat yakni 67%. Pengambilan keputusan membayar zakat profesi ke Organisasi Pengelola Zakat ditandai dengan tingginya daya tarik terhadap elemen-elemen alasan pengambilan keputusan yaitu religius Islami, Transparansi, dengan memperhatikan standar pelayanan, kemudahan akses online, adanya anjuran pimpinan instansi, dengan daya tarik kualitas program yang dimiliki organisasi pengelola zakat, mempunyai tingkat kepedulian sosial dengan motivasi senang membantu fakir miskin, menyadari ada hak orang lain dalam hartanya, Dengan berzakat berupaya untuk bersyukur kepada Allah dan percaya dengan semua balasan Allah atas perbuatan berzakat. Dan sebagian yang lainnya yakni menyalurkan zakat secara individu atau lembaga yang bukan pengelola zakat 34%. Pengambilan keputusan membayar zakat profesi secara individu tau lembaga non OPZ ditandai dengan tingginya daya tarik terhadap elemen-elemen alasan pengambilan keputusan yaitu kenyamanan dan amanah, kepedulian kemanusiaan, Transparansi, dengan memperhatikan keramahan, standar pelayanan, mudah dijangkau, adanya sosialisasi pengelola zakat, dengan daya tarik kualitas program

yang dimiliki, mempunyai tingkat kepedulian sosial dengan motivasi senang membantu fakir miskin, menyadari ada hak orang lain dalam hartanya dan percaya dengan semua balasan Allah atas perbuatan berzakat. Dalam prakteknya alasan-alasan pengambilan keputusan tersebut harus saling menunjang satu sama lain guna terciptanya daya tarik dan penghimpunan zakat yang maksimal.

Kata Kunci: Keputusan, Zakat Profesi, Pegawai, Organisasi Pengelola Zakat

ABSTRACT

Riza Nurdiana, 2020. **Analysis of the Decision to Pay for Profesi Zakat of Siliwangi University Employees.** Department of Sharia Economics, Faculty of Islamic Studies, Siliwang University, Tasikmalaya.

The potential for zakat in Indonesia, especially at the University of Siliwangi, has not been optimally realized. The purpose of this research is how the decisions of lecturers and education staff at the University of Siliwangi in paying zakat on profession.

The method used is descriptive method with a qualitative approach. The technique of data analysis was carried out qualitatively by a questionnaire model. Sampling in this study from lecturers and education personnel from each faculty, rectorate and graduate who allegedly made payment of zakat with a total sample of 100 people.

Muzakki pays every time he gets professional results, takes out assets from gross income of 2.5% in the form of money, with a nishab of 85 grams of gold and is paid through institutions, namely through UPZ Unsil or Baznas 63%, through LAZ 2%, and through both 2% of the total 67% through zakat management organizations. The decision to pay professional zakat to the Zakat Management Organization is marked by the high attractiveness of the elements of the reasons for decision making, namely Islamic religion, transparency, by paying attention to service standards, easy online access, recommendations from agency leaders, with the attractiveness of program quality owned by the management organization. zakat, having a level of social care with the motivation to be happy to help the poor, realizing that other people have rights in their property, By tithing trying to give thanks to Allah and believe in all the rewards of Allah for the act of tithing. And the other part is distributing zakat individually or in institutions that are not 34% zakat managers. Decision making to pay professional zakat individually or non-OPZ institutions is characterized by a high level of attractiveness to the elements of the reasons for decision making, namely comfort and trust, human concern, transparency, with attention to hospitality, service standards, easy access, socialization of zakat managers, with power. withdraw the quality of the program

that is owned, has a level of social care with the motivation to be happy to help the poor, is aware of other people's rights in their property and believes in all the rewards of Allah for acts of zakat. In practice the reasons for making these decisions must mutually support one another in order to create maximum attractiveness and collection of zakat.

Keywords: Decision, Profesi Zakat, Employees, Zakat Management Organization