

ABSTRAK

Nurul Vita Arianti, Pengaruh Kepercayaan, Religiusitas Dan Kebijakan Pemerintah Terhadap Keputusan Membayar Zakat Profesi (Studi Kasus Di Baznas Kota Tasikmalaya)

Sumber penerimaan dana ZIS di BAZNAS Kota Tasikmalaya mayoritas berasal dari zakat profesi sebesar 92%, sedangkan sisanya berasal dari Zakat Fitrah, bagi hasil Bank atas Dana Zakat dan Infak/Sedekah. Hal ini menarik perhatian penulis untuk menggali faktor apa yang mempengaruhi keputusan membayar zakat profesi di BAZNAS Kota Tasikmalaya. Adapun tujuan dalam penelitian ini adalah untuk mengetahui pengaruh kepercayaan, religiusitas dan kebijakan pemerintah terhadap keputusan membayar zakat profesi.

Penelitian ini menggunakan metode deskriptif kuantitatif. Teknik pengumpulan data melalui kuesioner. Populasi dalam penelitian ini adalah seluruh muzaki di BAZNAS Kota Tasikmalaya berjumlah 3871 orang dengan sampel sebanyak 50 responden dengan teknik pengambilan sampel menggunakan *Sampling Insidental*. Analisis data dan uji hipotesis yang digunakan: koefisien korelasi sederhana dan berganda, regresi linear sederhana dan berganda, koefisien determinasi (R^2), uji t serta Uji F.

Hasil Analisa data diperoleh: 1) H_{a1} : koefisien korelasi sederhana sebesar 0,599, regersi linear sederhana yaitu $Y = 18,299 + 0,325X_1$, R-square 35,9% , uji t berada pada tingkat signifikan $0,000 < 0,05$. 2) H_{a2} : koefisien korelasi sederhana sebesar 0,459, regersi linear sederhana yaitu $Y = 24,599 + 0,271X_2$, R-square 21%, uji t berada pada tingkat signifikan $0,001 < 0,05$. H_{a3} : koefisien korelasi sederhana sebesar 0,588, regersi linear sederhana yaitu $Y = 21,841 + 0,693X_3$, R-square 34,6%, uji t berada pada tingkat signifikan $0,000 < 0,05$. H_{a4} : koefisien korelasi berganda sebesar 0,713, Regersi linear berganda yaitu $Y = 15,337 + 0,272X_1 + (-0,266)X_2 + 0,833X_3$, R-square 50%, uji F berada pada tingkat signifikan $0,000 < 0,05$.

Kesimpulan dari hasil penelitian ini adalah semua hipotesis alternatif diterima dan hipotesis null ditolak.

Kata Kunci: Kepercayaan, Religiusitas, Kebijakan Pemerintah, Keputusan Membayar Zakat Profesi.

ABSTRACT

Nurul Vita Arianti, The Influence Of Trust, Religiousity, And Government Policy, On The Decision To Pay Professional Zakat (Case Study In Baznas Kota Tasikmalaya)

The source of the receipt of funds at the BAZNAS Kota Tasikmalaya BAZNAS 92% comes from professional zakat, while the rest comes from Zakat Fitrah, the Bank's profit sharing on Zakat Funds and Infaq/Alms. This attracted the attention of the author to explore what factors influence the decision to pay professional zakat at BAZNAS Kota Tasikmalaya. The purpose of this study was to determine the effect of trust, religiosity and government policy on the decision to pay professional zakat.

This study uses a quantitative descriptive method. The data collection technique used in this study was a questionnaire. The population in this study were all muzaki in BAZNAS Kota Tasikmalaya who were active as of 2020 totaling 3871 people with a sample of 50 respondents who were taken based on the Yamane formula with the sampling technique using Incidental Sampling. Data analysis and hypothesis testing were used: simple and multiple correlation coefficients, simple and multiple linear regression, coefficient of determination (R^2), t test and F test.

The results of data analysis obtained: 1) H_{a1} : simple correlation coefficient of 0.599, simple linear regression that is $Y = 18.299 + 0.325X_1$, R-square 35.9%, t-test is at a significant level of $0.000 < 0.05$. 2) H_{a2} : simple correlation coefficient of 0.459, simple linear regression that is $Y = 24.599 + 0.271X_2$, R-square 21%, t-test is at a significant level of $0.001 < 0.05$. H_{a3} : simple correlation coefficient of 0.588, simple linear regression that is $Y = 21.841 + 0.693X_3$, R-square 34.6%, t-test is at a significant level of $0.000 < 0.05$. H_{a4} : multiple correlation coefficient is 0.713, multiple linear regression is $Y = 15.337 + 0.272X_1 + (-0.266)X_2 + 0.833X_3$, R-square 50%, F test is at the significant level $0.000 < 0.05$.

The conclusion of this research is that alternative hypotheses are accepted and the null hypothesis is rejected.

Keywords: Trust, Religiousity, Government Policy, Decision to Pay Professional Zakat.