

## Intensi kepatuhan membayar zakat profesi di tengah pandemi COVID-19: studi kasus Pulau Jawa = Compliance intention to pay professional zakat during COVID-19 pandemic: a case study in Pulau Jawa

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### Abstrak

Telah diketahui bahwa pengumpulan zakat bertambah pesat di tengah kondisi pandemi COVID-19 yang membuat banyak masyarakat mengalami penurunan pendapatan dan menahan laju pengeluaran rumah tangga. Berdasarkan latar belakang tersebut, penelitian ini bertujuan untuk meneliti terkait faktor-faktor yang memengaruhi intensi muzaki di Pulau Jawa untuk membayar zakat profesi di masa pandemi COVID-19. Penelitian ini menggunakan Theory of Planned Behavior yang diperluas dengan data dari 318 responden muslim yang tinggal di Pulau Jawa dan pernah membayar zakat profesi di masa pandemi COVID-19, untuk kemudian dianalisis menggunakan metode PLS-SEM dan software SmartPLS 3.0. Hasil penelitian ini menemukan bahwa Sikap, Persepsi Kontrol Perilaku, dan Altruisme berpengaruh secara positif dan signifikan terhadap intensi membayar zakat profesi, sedangkan Norma Subjektif, Religiusitas, Pengetahuan Zakat, dan Tingkat Pendapatan tidak berpengaruh signifikan. Penelitian ini juga menemukan bahwa Sikap dapat memediasi hubungan antara Norma Subjektif, Persepsi Kontrol Perilaku, Religiusitas, dan Pengetahuan Zakat terhadap Intensi Berperilaku. Hasil penelitian ini dapat memperluas wawasan terkait determinan seseorang dalam membayar zakat di masa pandemi COVID-19, dan diharapkan dapat bermanfaat bagi lembaga zakat dan masyarakat luas.

.....It is known that zakat collection is increasing rapidly in the midst of the COVID-19 pandemic, which has caused many people to experience a decline in income and restrain household spending. Based on this background, this study aims to examine the factors that influence the intention of muzaki in Java to pay professional zakat during the COVID-19 pandemic. This study uses the Theory of Planned Behavior which was expanded with data from 318 Muslim respondents who lived on the island of Java and had paid professional zakat during the COVID-19 pandemic, and then analyzed using the PLS-SEM method and SmartPLS 3.0 software. The results of this study found that Attitude, Behavioral Control, and Altruism had a positive and significant effect on the intention to pay professional zakat. Meanwhile, Subjective Norms, Religiosity, Zakat Knowledge, and Income Levels have no significant effect on the intention to pay professional zakat. This study also found that attitudes can mediate the relationship between Subjective Norms, Behavioral Control, Religiosity, and Knowledge of Zakat on Behavioral Intentions. The results of this study can broaden insight regarding the determinants of a person in paying zakat during the COVID-19 pandemic, and are expected to be useful for zakat institutions and the community.