

Civil Servants' Response In Distributing Professional Zakat Through Baznas

Rimpi Yulia Azhari^{1*}, Rizal Fahlefi²

^{1,2} Mahmud Yunus State Islamic University, Batusangkar, Indonesia

* Corresponding Author: rimpi.yulia123@gmail.com

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ABSTRACT

his study aims to analyze the responses of Civil Servants (PNS/ASN) toward the distribution of professional zakat through the National Zakat Agency (BAZNAS), identify the factors influencing their participation, and explore strategies for optimizing zakat collection within government institutions. The study is motivated by the increasing implementation of professional zakat deductions through payroll systems, which have generated diverse responses among civil servants. While the policy has improved the effectiveness of zakat management, challenges remain, including limited zakat literacy, varying levels of trust in zakat management institutions, and different perceptions regarding the proper distribution of professional zakat. This research employs a qualitative descriptive approach using library research methods. Data were collected from books, scientific journals, government regulations, and official documents related to professional zakat and BAZNAS management. The data were analyzed through descriptive-analytical techniques involving data reduction, classification, presentation, and conclusion drawing. The findings reveal that civil servants generally show positive responses toward the payment of professional zakat through BAZNAS. Participation is influenced by several factors, including religiosity, transparency and accountability of BAZNAS, zakat literacy and socialization programs, government regulatory support, and the convenience of payroll-based payment systems. Transparency in zakat fund management plays a crucial role in building trust among civil servants. Furthermore, continuous socialization efforts enhance awareness and understanding of professional zakat as an Islamic socio-economic instrument. The study also identifies several challenges, such as limited understanding of professional zakat, preferences for direct distribution to beneficiaries, and trust issues in certain regions. Strengthening regulations, improving institutional governance, expanding productive zakat programs, and utilizing digital technology are essential to optimize zakat collection and support poverty alleviation in Indonesia.

Keywords: Civil Servants' Response, Professional Zakat, BAZNAS, ASN, Zakat Management

INTRODUCTION

Professional zakat is one of the rapidly growing Islamic economic instruments in the modern zakat management system in Indonesia. In recent years, the issue of collecting professional zakat from State Civil Apparatus (ASN) or Civil Servants (PNS) through the National Zakat Agency (BAZNAS) has attracted public attention. This phenomenon emerged along with the increasing number of regional government policies implementing automatic salary deductions for ASN professional zakat (Beik, 2019). This policy is considered a strategic step in increasing the potential for collecting national zakat funds. Based on BAZNAS data, the potential for national zakat in Indonesia reaches hundreds of trillions of rupiah annually, but the realization of collection is still far from the existing potential. One source of zakat that is considered very potential comes from ASN professional zakat because it has a fixed income and large amounts in various regions. Therefore, the government, together with BAZNAS, continues to encourage the optimization of professional zakat collection through various regulations and policies (Ali, 2015).

The phenomenon of deducting professional zakat from civil servants through the payroll system has drawn mixed responses from civil servants. Most civil servants welcomed the policy, believing it facilitated the fulfillment of zakat obligations and helped those in need. However, some civil servants still rejected or objected to the direct salary deduction mechanism. This rejection was influenced by several factors, including a lack of understanding of professional zakat law, issues of transparency in zakat fund management, and the desire to distribute zakat directly to those entitled to receive it. These differing responses demonstrate the gap between the ideal goal of collective zakat management through official institutions and the social reality on the ground.

Another growing phenomenon is the increasing public demand for transparency and accountability in the management of zakat funds by official institutions. In today's digital era, the public is increasingly critical of public financial governance, including the management of zakat by BAZNAS (Hafidhuddin, 2002). Many civil servants want clear reports regarding the collection and distribution of the zakat funds they pay. In some regions, criticism has even emerged regarding the distribution of zakat, which is considered uneven and poorly targeted. This situation presents a challenge for BAZNAS in maintaining the trust of zakat payers, especially among civil servants.

Furthermore, the development of professional zakat policy in Indonesia is also influenced by social dynamics and government regulations. Several regional governments have issued circulars and regional head regulations regarding the obligation to pay professional zakat for Muslim civil servants. This policy aims to increase civil servant compliance in paying zakat through official institutions (Al Jihad, H., & Ekawaty, 2024). However, its implementation still faces obstacles because not all civil servants understand the legal basis and urgency of professional zakat from a sharia perspective and state regulations.

From an Islamic economic perspective, professional zakat plays a strategic role as an instrument for income redistribution and poverty alleviation. Zakat funds collected from civil servants can be used to help the poor, empower small businesses, support education, health, and other social programs. Therefore, high participation of civil servants in distributing professional zakat through the National Azan Zakat Agency (BAZNAS) is crucial for improving public welfare. However, low awareness among some civil servants prevents the potential of professional zakat from being fully utilized (Azam, SA, & Rokamah, 2022).

This phenomenon demonstrates a gap between theory and practice in the management of professional zakat. Theoretically, professional zakat through official institutions such as BAZNAS is believed to be more effective, transparent, and have a broad impact on community welfare (Rozalinda, 2017). However, in practice, various obstacles are still found, such as low zakat literacy, minimal socialization, and issues of trust in zakat management institutions. This gap then raises important questions: why do some civil servants respond positively to the distribution of professional zakat through BAZNAS while others still show resistance? How do transparency and socialization affect the level of ASN participation in paying professional zakat?

Many researchers have previously conducted studies on professional zakat for civil servants (ASN). Several studies have examined professional zakat from various perspectives. First, research from an economic perspective highlights the potential of professional zakat for civil servants (ASN) in increasing national zakat collection and poverty alleviation. Second, research from an Islamic legal perspective examines the legality and obligation of professional zakat from a contemporary perspective of Islamic jurisprudence. Third, research from a management perspective examines the strategy for zakat collection and distribution by BAZNAS. Fourth, research from a sociological perspective examines public behavior and awareness regarding paying professional zakat. Fifth, research from a public policy perspective analyzes the implementation of professional zakat regulations within the ASN environment.

Several previous studies have shown that the success of professional zakat collection is influenced by the level of religiosity, institutional transparency, zakat literacy, and local government support. Research (Martini, Rita, 2023) indicates that optimizing professional zakat for civil servants (ASN) can improve community social welfare. Research (Nur Ziyadatun Nikmah, 2024) found that direct deductions from civil servant salaries can increase the effectiveness of zakat collection. Meanwhile, research (Nurhayati Ali, 2022) shows that civil servants' perceptions of the salary deduction mechanism are significantly influenced by their level of understanding of professional zakat.

However, to date, there has been little research specifically examining the response of civil servants to distributing professional zakat through BAZNAS, focusing on social aspects, trust, and ASN acceptance of the modern zakat collection system. Most previous research has focused more on aspects of fundraising, management effectiveness, and professional zakat

regulations. Thus, there remains a knowledge gap regarding how civil servants respond to the mechanism for distributing professional zakat through BAZNAS and the factors influencing it.

Based on these gaps, this study examines the response of civil servants in distributing professional zakat through BAZNAS. To uncover these issues, this study poses several research questions, namely: 1) How do civil servants respond to the distribution of professional zakat through BAZNAS? 2) What factors influence civil servant participation in paying professional zakat through BAZNAS? 3) What is BAZNAS' strategy in increasing ASN trust and participation in professional zakat?

Research on the responses of civil servants in distributing professional zakat through BAZNAS is important because it has both theoretical and practical significance. Theoretically, this research can enrich Islamic economic studies, particularly regarding the behavior of civil servants (ASN) who pay zakat in the modern zakat management system. Practically, the results of this study can serve as evaluation material for BAZNAS and the government in formulating strategies to increase the collection of professional zakat from civil servants. Furthermore, this research is also important in supporting the optimization of zakat's function as an instrument for poverty alleviation and improving public welfare in Indonesia.

RESEARCH METHODS

This research is a library research with a descriptive qualitative approach. The library research was conducted by collecting various data sources related to the response of Civil Servants (PNS) in distributing professional zakat through the National Zakat Agency (BAZNAS), including books, scientific journals, theses, laws and regulations, and official documents from BAZNAS.

The data in this study consists of primary and secondary data. Primary data was obtained from regulations related to zakat management, such as Law Number 23 of 2011 concerning Zakat Management and regulations regarding professional zakat for civil servants (ASN). Meanwhile, secondary data was obtained from various scientific literature discussing professional zakat, zakat management, civil servant behavior, and zakat collection strategies through BAZNAS.

Data collection techniques were conducted through documentation and literature review, reviewing various references relevant to the research topic. After the data was collected, it was processed through several stages: data reduction, data classification, data presentation, and conclusion drawing. Data analysis was conducted using a descriptive-analytical method, describing the phenomenon of civil servants' responses to the distribution of professional zakat through BAZNAS, then analyzing it based on theory and previous research findings.

Furthermore, the research results are narrated systematically and descriptively so that they can answer the problem formulation regarding the response of civil servants, factors that

influence ASN participation in paying professional zakat, and BAZNAS's strategy in increasing the collection of professional zakat in the ASN environment.

RESULTS AND DISCUSSION

1. Literature Selection Results

This study employed a library research method, selecting various literature related to the responses of Civil Servants (PNS) in distributing professional zakat through the National Zakat Agency (BAZNAS). The selection process was conducted by considering the relevance of the theme, year of publication, and its relevance to the research focus.

The literature used consisted of books, scientific journals, theses, and official regulations on the management of professional zakat. The literature search identified over 30 scientific sources discussing professional zakat for civil servants. However, after selecting based on relevance and thematic suitability, this study utilized 23 primary sources, comprising eight books and 15 scientific articles.

The selected literature generally discusses several main themes, namely:

1. The concept of professional zakat from an Islamic economic perspective.
2. Management of professional zakat by BAZNAS.
3. ASN response to professional zakat policy.
4. Strategy for collecting professional zakat through the payroll system.
5. Transparency and accountability in zakat management.

Most of the research used is descriptive qualitative research conducted in various regions in Indonesia, such as Parepare, Pamekasan, Cirebon, Kendal, Banyumas, and Rejang Lebong.

2. Characteristics of Literature

Based on the results of the literature review, the characteristics of the literature used in this study can be classified as follows:

a. Based on Research Type

The majority of studies used a descriptive qualitative approach using interview, observation, and documentation techniques. Several other studies used a quantitative approach to measure the level of ASN compliance in paying professional zakat.

b. Based on the Focus of the Study

The focus of studies in the analyzed literature includes:

- Effectiveness of ASN professional zakat collection.
- ASN perceptions and responses to salary deductions for zakat.
- BAZNAS' strategy in increasing the awareness of muzaki.
- Transparency in the management of zakat funds.
- Implementation of professional zakat regulations in government circles.

c. Based on Research Location

Previous research has been mostly conducted at the district/city level which has implemented a system of deducting ASN professional zakat through BAZNAS.

d. Based on Research Findings

Most studies show that ASN tend to respond positively to professional zakat if there is:

1. Clarity of laws and regulations.
2. Transparency in zakat management.
3. Intensive socialization.
4. Ease of paying zakat through the payroll system.

3. Main Classification of Literature

Based on the results of the analysis, the literature can be classified into five main groups:

a. Literature on the Concept and Law of Professional Zakat

This group discusses the legal basis for professional zakat from the perspective of Islamic jurisprudence and economics. This literature emphasizes that professional zakat is a contemporary form of zakat imposed on a person's income that has reached the nisab (minimum threshold) (Faruq, M. Al., & Putra, 2024) .

b. Literature on Zakat Management by BAZNAS

This literature examines the mechanisms for collecting, managing, and distributing professional zakat through BAZNAS. The primary focus of research in this group is the effectiveness and accountability of zakat management institutions (Qardhawi, 1999) .

c. Literature on ASN Responses and Perceptions

This group discussed the attitudes, understanding, and level of acceptance of ASN towards the professional zakat policy through salary deductions.

d. Literature on Zakat Collection Strategies

This literature explains the strategies used by BAZNAS in increasing the collection of professional zakat through socialization, digitalization of payments, and the formation of Zakat Collection Units (UPZ) (Hafizah, H., & Muhaimin, 2023) .

e. Literature on Obstacles to Professional Zakat Management

This group discussed the obstacles faced in implementing professional zakat, such as low zakat literacy, lack of trust in institutions, and minimal transparency (Wahbah Az-Zuhaili, 2011).

4. Synthesis of Literature Findings

Based on the results of the synthesis of various literature, it was found that the response of civil servants to the distribution of professional zakat through BAZNAS was influenced by several main factors (Ikhwannusofa, M., & Ihsan, 2023) .

a. Religiosity Factor

Most studies show that the level of religiosity of civil servants significantly influences their awareness of paying professional zakat. Civil servants with a good understanding of religion tend to be more compliant in paying zakat through BAZNAS (Anisa, Y., & Mukhsin, 2024).

b. Transparency and Accountability Factors

Civil servants' trust in BAZNAS is greatly influenced by the transparency of zakat fund management. The more transparent the reporting on zakat collection and distribution, the higher the level of civil servant participation.

c. Socialization Factors

The outreach carried out by BAZNAS has proven to be able to increase ASN's understanding of professional zakat and its benefits for the community.

d. Payment System Convenience Factor

The implementation of the payroll system is considered effective in increasing the collection of professional zakat because it makes it easier for ASN to pay zakat regularly.

e. Government Regulation Factors

Regional government regulatory support has a significant influence on the success of ASN professional zakat collection.

5. Comparative Analysis of Findings

The results of the comparative analysis show similarities and differences in findings between previous studies.

Similarities of Findings

1. Most studies state that ASNs provide a positive response to professional zakat through BAZNAS.
2. Transparency and accountability are important factors in increasing the trust of muzaki.
3. Zakat socialization and education are very necessary to increase ASN awareness.

Differences in Findings

1. Several studies have shown that ASNs reject automatic salary deductions because they are considered to limit their freedom to choose zakat institutions.
2. The level of ASN compliance varies depending on regional policies and the quality of local BAZNAS management.
3. Some studies have found that religiosity is a more dominant factor, while other studies have shown that institutional transparency has a greater influence on ASN participation.

The differences in findings indicate that ASN responses to professional zakat are influenced by social, cultural, and regional policy conditions.

6. Final Synthesis of Research Results

Based on the overall results of the literature review, it can be concluded that the response of civil servants to distributing professional zakat through BAZNAS is generally positive. Civil servants consider zakat distribution through BAZNAS to be more effective, organized, and have a broad social impact on the community.

However, the success of professional zakat collection is heavily influenced by several important factors, namely the level of religiosity of civil servants (ASN), transparency in zakat management, quality of outreach, ease of payment systems, and government regulatory support. Furthermore, obstacles remain, including low zakat literacy and a lack of trust among some ASN in zakat management by official institutions.

Therefore, BAZNAS needs to increase transparency, expand zakat education, utilize digital technology, and strengthen synergy with local governments so that the collection of ASN professional zakat can run more optimally and sustainably.

1. Civil Servant (PNS) Response in Distributing Professional Zakat through BAZNAS

The research results show that civil servants' response to the distribution of professional zakat through BAZNAS is generally positive. This is evident in the increasing number of civil servants distributing their professional zakat through the payroll system or through automatic salary deductions in various regions. This positive response is influenced by the ease of the payment system, the legality of BAZNAS as an official state institution, and the growing religious awareness of civil servants regarding the importance of zakat as a social and religious obligation.

Descriptively, civil servants perceive zakat payments through BAZNAS as more practical than individual distribution. The direct deduction system from monthly salaries is considered to help civil servants fulfill their zakat obligations consistently without having to recalculate them every month. Furthermore, the existence of Zakat Collection Units (UPZ) in government agencies also facilitates the coordination and collection of professional zakat (Nikmah, 2024).

From an explanatory perspective, the positive response of civil servants (ASN) is not solely driven by religiosity but also by social and administrative factors. ASN, as state officials, tend to comply with local government policies that encourage the payment of professional zakat through BAZNAS (Khatimah, H., Beik, IS, & Nuradi, 2024). In this context, ASN compliance can be understood as a form of integration between religious values and bureaucratic culture.

However, not all civil servants responded equally. Some civil servants still objected to the automatic deduction mechanism, considering zakat a personal act of worship that should be done voluntarily. Others preferred to distribute zakat directly to those entitled to receive it, feeling more confident in the zakat recipients they directly assist. This situation suggests that civil servants' perceptions of professional zakat are still influenced by their level of religious understanding and trust in zakat management institutions.

Comparatively, research in several regions shows variations in the level of acceptance of professional zakat by civil servants (ASN). In regions with intensive socialization and transparency in zakat management, ASN participation rates tend to be higher. Conversely, regions with minimal zakat education and less transparency in reporting zakat funds show lower participation rates (Ardiansyah, F., Halida, UM, 2025) .

From a relational perspective, civil servants' responses to professional zakat are closely linked to their level of trust in BAZNAS. The higher the institution's accountability and transparency, the higher the level of civil servant participation in paying professional zakat. This indicates that institutional aspects significantly influence the behavior of civil servants who pay zakat.

Functionally, professional zakat collected from civil servants (ASN) plays a strategic role in supporting community economic empowerment programs. Zakat funds are not only used for consumer assistance but are also directed towards productive programs such as business capital assistance, educational scholarships, healthcare services, and community economic empowerment. Therefore, ASN participation in paying professional zakat has a broad social impact on community welfare.

2. Factors Influencing the Response and Participation of Civil Servants in Distributing Professional Zakat through BAZNAS

Based on the results of the literature review, there are several main factors that influence the response and participation of ASN in distributing professional zakat through BAZNAS (Mahiroh, 2020) .

a. Religiosity Factor

Religiosity is a dominant factor in shaping civil servants' awareness of paying professional zakat. Civil servants with a sound understanding of religion tend to view zakat as an obligation that must be fulfilled through official institutions to ensure its distribution is more targeted. This spiritual awareness is a primary motivation for increasing zakat compliance.

Explanatory, religiosity is not only related to an individual's level of worship but also to an understanding of the social value of zakat. Civil servants who understand the social function of zakat tend to favor collective zakat management through BAZNAS over individual distribution.

b. Transparency and Accountability Factors

Civil servants' trust in BAZNAS (National Zakat Agency) is strongly influenced by the transparency of zakat fund management. Civil servants expect clear reporting on the amount of funds collected, the programs implemented, and the recipients of zakat. From a comparative perspective, research shows that regions with digital reporting systems and regular publications on the use of zakat funds tend to have higher levels of civil servant participation. Conversely, a lack of transparency can raise doubts and discourage civil servants from distributing zakat through official institutions (Martiyannah, 2022) .

c. Zakat Socialization and Literacy Factors

Socialization is a crucial factor in improving civil servants' understanding of professional zakat. Many civil servants do not yet understand the legal basis for professional zakat, the nisab (minimum threshold), and the calculation mechanism. Therefore, education provided by BAZNAS plays a strategic role in building awareness among zakat payers. Relationally, increasing zakat literacy is directly linked to increased compliance among civil servants in paying professional zakat. The higher the level of understanding among civil servants, the higher their participation rate.

d. Government Regulation Factors

Regional government regulations also influence the effectiveness of ASN professional zakat collection. Policies in the form of circulars, regional head regulations, and the establishment of UPZs in government agencies have been proven to increase the number of ASN zakat payers.

From a functional perspective, government regulations serve as an instrument for strengthening national zakat institutions. Government support legitimizes BAZNAS's ability to manage ASN professional zakat systematically and in an integrated manner.

3. The Role of BAZNAS in Increasing Civil Servants' Trust and Awareness of the Distribution of Professional Zakat

BAZNAS plays a central role in building trust and awareness among civil servants regarding professional zakat. As an official state institution, BAZNAS is responsible not only for collecting zakat funds but also for ensuring their management is carried out professionally and in accordance with sharia (Zarkasyi, A., Masyhuri, M., & Kurniawan, 2025).

Descriptively, BAZNAS has implemented various strategies, including zakat outreach, the establishment of zakat management units (UPZ), digitalization of zakat payments, and the publication of regular financial reports. These steps aim to increase ease of access to zakat payments while strengthening the institution's transparency.

Explanatory, BAZNAS's success in increasing civil servant participation depends heavily on the institution's ability to build public trust. This trust arises when civil servants see that zakat funds are truly distributed appropriately and have a tangible impact on the community.

From a comparative perspective, regions with productive zakat utilization programs tend to receive greater support from civil servants (ASN). This is because ASN can directly see the benefits of zakat for the community, such as assistance for micro-enterprises, educational scholarships, and health programs.

Relationally, the relationship between BAZNAS and civil servants is reciprocal. Civil servants, as zakat payers, require a trustworthy and professional institution, while BAZNAS requires civil servant participation to increase national zakat collection. Therefore, good communication between BAZNAS and civil servants is crucial.

Functionally, BAZNAS serves as a mediator between muzaki (recipients of zakat) and mustahik (recipients of mustahik). Through professional management, BAZNAS ensures that civil servant professional zakat provides broader and more sustainable benefits to the poor and vulnerable groups.

4. Obstacles in Distributing Civil Servant Professional Zakat through BAZNAS

Although the collection of ASN professional zakat has increased, there are still several obstacles in its implementation.

First, low zakat literacy among civil servants (ASN) means some employees don't fully understand the concept of professional zakat. Second, the perception persists that zakat should be distributed directly to recipients, leading some ASN to be reluctant to distribute it through official institutions. Third, the lack of transparency in some regions has raised doubts about the management of zakat funds.

Furthermore, differences in regulations between regions also affect civil servant participation rates. Regions without specific policies regarding professional zakat tend to have lower zakat collection rates than regions that have officially implemented a payroll system (Moslem, 2022).

5. Optimization Strategy for the Collection and Distribution of Civil Servant Professional Zakat through BAZNAS

To increase the collection of ASN professional zakat, several comprehensive strategies are needed (Nurlia, H., Firman, SNA, & Rukiah, 2022).

First, improve zakat education and literacy through seminars, training, and regular outreach within government agencies. Second, strengthen transparency and accountability in zakat fund management through the publication of easily accessible financial reports. Third, utilize digital technology to simplify zakat payments and reporting. Fourth, strengthen synergy between local governments, BAZNAS, and government agencies in supporting the professional zakat policy for civil servants. Fifth, enhance productive zakat utilization programs so that civil servants can directly see the social impact of their zakat payments.

With this strategy, it is hoped that the collection of ASN professional zakat through BAZNAS can run more optimally so as to improve community welfare and strengthen the function of zakat as an instrument for the socio-economic development of the community.

Conceptual Model

The conceptual model in this study is built based on the results of a synthesis of various literature on professional zakat, the behavior of ASN muzaki, and zakat management by the National Zakat Agency (BAZNAS). This model explains that the response and participation of Civil Servants (PNS) in distributing professional zakat through BAZNAS are influenced by several main interrelated factors, namely ASN religiosity, BAZNAS transparency and accountability, zakat socialization and literacy, government regulations, and the ease of the zakat payment system through the payroll system. These factors not only

influence ASN decisions in paying professional zakat, but also shape the level of ASN trust in zakat management institutions.

Civil servant religiosity is a fundamental factor influencing individual awareness in fulfilling their professional zakat obligations. Civil servants with a high level of religious understanding and spiritual awareness tend to be more compliant in paying zakat through official institutions. In this context, zakat is understood not only as an obligatory act of worship but also as a form of social concern for those in need. Therefore, the higher the level of religiosity of civil servants, the greater their tendency to support collective zakat management through BAZNAS.

In addition to religiosity, BAZNAS' transparency and accountability are also important factors in shaping ASN's response to the distribution of professional zakat. Transparency in zakat fund management, such as open financial reports, clarity of distribution programs, and publication of zakat beneficiaries, can increase ASN's trust in BAZNAS. Conversely, if zakat management is perceived as lacking transparency, doubts will arise, which can reduce ASN participation in distributing zakat through official institutions. Thus, transparency and accountability are directly related to the level of trust among ASN zakat payers.

The next factor is zakat socialization and literacy. This research shows that some civil servants still do not understand the concept of professional zakat, its legal basis, and its calculation mechanism. Therefore, outreach conducted by BAZNAS and the government plays a strategic role in increasing civil servants' understanding of the importance of professional zakat. The more intensive zakat education and literacy provided, the higher the level of civil servants' awareness to distribute zakat through BAZNAS. In this conceptual model, outreach functions as a medium for fostering positive perceptions of civil servants regarding modern zakat management.

Government regulations also influence the effectiveness of professional zakat collection by civil servants. Regulatory support, such as circulars, regional head regulations, and the establishment of Zakat Collection Units (UPZ) in government agencies, legitimizes the collection of professional zakat through BAZNAS. These regulations not only strengthen the zakat administration system but also increase civil servant compliance in paying professional zakat regularly. With government policy support, professional zakat management becomes more structured and integrated.

Furthermore, the ease of zakat payment through the payroll system also influences the level of civil servant participation. The automatic salary deduction system is considered more practical and efficient because it makes it easier for civil servants to pay zakat without having to manually make monthly payments. The ease of zakat payment services also creates convenience for those who pay zakat, thereby increasing compliance with professional zakat payments on an ongoing basis. In this context, digitalization and modernization of the zakat

payment system are crucial in supporting the optimization of professional zakat collection for civil servants.

These five factors directly and indirectly shape the level of trust of civil servants (ASN) in BAZNAS. Trust is an intervening variable that significantly determines the success of professional zakat collection. Civil servants who believe in the professionalism, transparency, and integrity of BAZNAS will be more motivated to distribute their professional zakat through this official institution. Conversely, low levels of trust will lead civil servants to prefer distributing zakat directly to those entitled to receive it.

Ultimately, this research conceptual model explains that the response and participation of civil servants in distributing professional zakat through BAZNAS is the result of an interaction between religiosity, BAZNAS' institutional quality, the effectiveness of outreach, government regulatory support, and the ease of the zakat payment system. These factors are interrelated in shaping ASN awareness, perceptions, and behavior towards professional zakat. Therefore, optimizing ASN professional zakat collection requires a comprehensive approach through strengthening education, increasing institutional transparency, government policy support, and technology-based zakat service innovation.

Implementation And Policy

The results of this study on the responses of Civil Servants (PNS) in distributing professional zakat through the National Zakat Collection Agency (BAZNAS) have several important policy implications for the government, BAZNAS, and the public at large. These policy implications can be explained as follows:

1. Strengthening the Regulation of Zakat for ASN Professionals

The government needs to strengthen regulations regarding the management of professional zakat for civil servants (ASN) to ensure clear and uniform legal certainty across regions. Currently, the implementation of professional zakat varies depending on the policies of each regional government. Therefore, a more integrated national policy is needed regarding the mechanism for collecting professional zakat for civil servants through BAZNAS.

Strengthening regulations is also crucial to avoid misunderstandings among civil servants regarding professional zakat obligations. Clear regulations can serve as a basis for improving civil servant compliance and strengthening the legitimacy of BAZNAS as the official zakat management institution.

2. Increasing Transparency and Accountability of BAZNAS

This research shows that the level of civil servant trust in BAZNAS is significantly influenced by the transparency of zakat fund management. Therefore, BAZNAS needs to improve its accountability system and public information disclosure.

The policy implications that can be implemented are:

- Provision of digital financial reports that are openly accessible.
- Regular publication regarding zakat distribution programs.

- Periodic audits by independent institutions.
- Strengthening the monitoring and evaluation system for zakat distribution.

This policy is important to increase ASN trust so that their participation in paying professional zakat through BAZNAS increases.

3. Strengthening Zakat Education and Literacy

The low level of understanding among civil servants regarding professional zakat is a major obstacle to zakat collection. Therefore, a sustainable zakat education policy is needed within the government.

The government and BAZNAS need to:

- Holding regular outreach about professional zakat.
- Developing a zakat literacy module for ASN.
- Utilizing digital media and social media as a means of education.
- Involving religious figures and academics in providing an understanding of professional zakat.

This policy aims to build awareness among ASN that professional zakat is not merely an administrative obligation, but also has significant social and spiritual value.

4. Optimization of the ASN Zakat Payroll System

The automatic payroll deduction system has proven effective in increasing the collection of professional zakat (zakat) from civil servants (ASN). Therefore, local governments, in collaboration with BAZNAS, need to expand the system's implementation in a more professional and transparent manner.

However, the implementation of the payroll system must adhere to the principle of voluntary compliance and provide civil servants with clear information regarding the management of their zakat. This ensures that this policy does not create the impression of coercion in the performance of zakat.

5. Strengthening the Productive Zakat Utilization Program

To increase civil servant confidence in BAZNAS's zakat management, policies aimed at strengthening productive zakat programs are needed. Zakat funds should not only be used for consumer assistance but also directed toward community economic empowerment programs.

This policy can be realized through:

- Micro business capital assistance.
- MSME empowerment program.
- Educational scholarships.
- Public health program.
- Job skills training for the poor.

With a productive and sustainable program, ASN can see the real social benefits of the professional zakat they pay.

6. Strengthening Synergy between the Government and BAZNAS

Optimizing the collection of professional zakat from civil servants (ASN) requires strong cooperation between the government, BAZNAS (National Agency for the National Zakat Agency), and government agencies. Therefore, collaborative policies are needed to support national zakat management.

This synergy can be achieved through:

- Establishment of Zakat Collection Units (UPZ) in every government agency.
- Integration of ASN and muzaki data.
- Preparation of joint programs between local governments and BAZNAS.
- Strengthening coordination in zakat distribution.

Good collaboration will increase the effectiveness of collecting and distributing ASN professional zakat nationally.

7. Implications for Poverty Alleviation and Social Welfare

Optimizing professional zakat for civil servants through BAZNAS has significant implications for community socioeconomic development. If managed professionally, professional zakat can be a crucial instrument in reducing poverty, improving community welfare, and strengthening economic equality.

Therefore, the policy of managing professional zakat is not only seen as a matter of religious worship, but also as part of a national social development strategy based on the principles of justice and social solidarity.

CONCLUSION AND SUGGESTIONS

Based on the results of research and discussion regarding the response of Civil Servants (PNS) in distributing professional zakat through the National Zakat Agency (BAZNAS), it can be concluded that in general, PNS gave a positive response to the distribution of professional zakat through this official institution. This positive response was influenced by several factors, including the ease of the zakat payment system through the payroll system, increased religious awareness of ASN, the existence of government regulatory support, and trust in the legality and professionalism of BAZNAS as a national zakat management institution.

This research also shows that BAZNAS' transparency and accountability play a significant role in building civil servants' trust in zakat fund management. The more open and professional BAZNAS's zakat management is, the higher the level of civil servant participation in distributing professional zakat. Furthermore, intensive zakat outreach and literacy programs have also contributed to improving civil servants' understanding of the concept, laws, and benefits of professional zakat for community welfare.

However, this study found that several obstacles remain in the collection of professional zakat from civil servants through BAZNAS. These obstacles include a lack of understanding among civil servants regarding professional zakat, the perception that zakat is better distributed directly to those entitled to receive it, and doubts about the transparency of zakat

management in some regions. Differences in civil servant participation rates are also influenced by the quality of outreach, support from local government policies, and the effectiveness of BAZNAS services.

The results of this study confirm that the success of professional zakat collection by civil servants (ASN) is not solely determined by religiosity, but is also influenced by the quality of zakat institution governance, effective communication, and public policy support. Therefore, optimizing professional zakat collection through BAZNAS requires a comprehensive approach through strengthening regulations, increasing transparency and accountability, expanding zakat education, utilizing digital technology, and developing productive zakat programs that have a real impact on society.

With professional and sustainable management, ASN professional zakat has great potential as an Islamic economic instrument in reducing poverty, improving social welfare, and strengthening economic equality in society in Indonesia.

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