

ABSTRAK

Zakat penghasilan merupakan salah satu jenis zakat yang memiliki potensi besar dalam meningkatkan kesejahteraan umat. Namun, tingkat kepatuhan muzakki dalam membayar zakat penghasilan masih tergolong rendah di beberapa daerah, termasuk Kota Jambi. Latar belakang inilah yang mendorong penelitian ini untuk mengkaji efektivitas kelembagaan Badan Amil Zakat Nasional (BAZNAS) Kota Jambi dalam meningkatkan kepatuhan muzakki. Penelitian ini bertujuan untuk mengetahui sejauh mana BAZNAS Kota Jambi mampu menjalankan fungsi kelembagaannya dalam hal sosialisasi, pelayanan, serta pengelolaan zakat penghasilan, dan bagaimana hal tersebut berdampak pada kepatuhan muzakki. Metode yang digunakan adalah pendekatan kualitatif dengan teknik pengumpulan data melalui wawancara mendalam, observasi, dan studi dokumentasi. Informan penelitian terdiri dari pihak BAZNAS, muzakki, dan tokoh masyarakat. Hasil penelitian menunjukkan bahwa BAZNAS Kota Jambi telah menjalankan peran kelembagaannya secara cukup efektif, terutama dalam hal sosialisasi melalui berbagai media dan kerja sama dengan instansi pemerintah. Namun, masih terdapat beberapa kendala, seperti kurangnya pemahaman masyarakat tentang kewajiban zakat penghasilan dan keterbatasan sumber daya dalam pelaksanaan program. Disimpulkan bahwa BAZNAS Kota Jambi telah menunjukkan efektivitas dalam beberapa aspek kelembagaan, peningkatan kepatuhan muzakki belum sepenuhnya optimal. Diperlukan penguatan strategi edukasi dan peningkatan kualitas pelayanan agar kepatuhan muzakki terhadap pembayaran zakat penghasilan dapat terus ditingkatkan.

Kata kunci: efektivitas kelembagaan, BAZNAS, muzakki, zakat penghasilan,

ABSTRACT

Zakat income is one of the types of zakat that has great potential in improve the welfare of the people. However, the level of compliance of muzakki in paying income zakat is still relatively low in some areas, including in Jambi City. Jambi City. This background encourages this research to examine institutional effectiveness of the Jambi City National Amil Zakat Agency (BAZNAS) in increasing muzakki compliance. This research aims to find out the extent to which the This study aims to determine the extent to which BAZNAS Jambi City is able to carry out its institutional functions in terms of socialization, service, and management of income tax.socialization, services, and income zakat management, and how it impacts on muzakki compliance. and how it impacts on muzakki compliance. The method used method used is a qualitative approach with data collection techniques through in-depth interviews, observation, and documentation studies. Research informants consisted of BAZNAS, muzakki, and community leaders. The results showed that BAZNAS Jambi City has carried out its institutional role quite effectively, especially in terms of socialization through various media and cooperation with government agencies. However, there are still some obstacles, such as the lack of public understanding of the obligation of income zakat and limited resources in program implementation. It is concluded that BAZNAS Jambi City has shown effectiveness in several institutional aspects, increasing muzakki compliance has not been fully optimized. Strengthening educational strategies and improving service quality are needed so that muzakki compliance with income zakat payments can continue to be improved.

Keywords: effectiveness, BAZNAS, muzakki, income of zakat.,