

EXPECTATIONS OF PAYING ZAKAT ON PROFESSION DURING THE PANDEMIC (THE PHENOMENON OF MUZAKKI'S COMPLIANCE BEHAVIOR IN LANGSA CITY)

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ABSTRACT

This article departs from the phenomenon of community diversity towards position zakat profession which is split into three poles extreme. The jurisprudence study design previously limited by space and time, now it is wide open in the midst of technological globalization and give birth to a view that is pro zakat on profession, rejects zakat from profession and support zakat profession with various inputs and criticisms of current practices this. But on the other hand, at a practical level, the Amil zakat institution seems to continue succeeded in increasing the acquisition of zakat from the profession, including institutions zakat manager in a small town which was created by the division in Aceh Province which is called Langsa City. This young city has actually given birth to the muzakki "Addicted" back to pay his professional zakat manually, even though the basic income has been deducted automatically through the place unit institution they work. This research uses a phenomenological approach with The finding that obedience behavior of muzakki to pay zakat is driven by attitude expectations of professional zakat and subjective norms. First expectation, obtaining happiness and blessings, Second: Expectations to obtain strength and spaciousness when getting the test of life, Third: Expectations obtain harmonious public relations and Fourth, expectations add to economic values. On the subjective norm side, muzakki intend paying zakat profession due to the encouragement of religious norms, legal norms and the norm of decency.

Keywords: Behavior, Expectations, Professional Zakat.

INTRODUCTION

The position of zakat in the lives of Muslims actually has a big impact, even a solution to poverty that occurs in Muslim countries if it is managed maximally (Ab Rahman et al., 2019). Income zakat is a new type of zakat that has not been encountered in the era of Islamic civilization, especially during the time of the Prophet and the khulafaurrasyidin period. The development of income zakat was not discovered until the time of the mujtahids such as the days of Abu Hanifah, Imam Malik, Imam Syafii and Imam Ahmad

bin Hambal (Marimin & Fitria, 2017) but their existence actually grew in the midst of society, especially in Indonesia. The development around zakat has flowed to give rise to speculation about the amount of potential zakat that exists, the potential for zakat in Indonesia from various sources is predicted to reach 217 trillion rupiah (Firdaus et al., 2012).

Even though income zakat grows and develops in the country, a great debate regarding the purity of income zakat obligations cannot be avoided, as a product of dynamic understanding of fiqh, the basic questions surrounding the law of income zakat continue to arise in the community both at the seminar facilities, Quran recitation and masjid ta'lim. In other words, the phenomenon of income zakat development leaves two large groups, namely those who agree with the existence of income zakat (central government, provincial government through MUI, NU, Muhammadiyah, Hidayatullah. And the two groups who disagree with the existence of income zakat, which is usually from Saudi ulama) , Salafi, Persis and others (Trigiyatno, 2017).

In the midst of this debate, there is an interesting thing where the practice of zakat held by institutions, whether in the form of the Amil Zakat Agency (BAZ) or the Amil Zakat Institution (LAZ) continues to reap relatively increased income, and even muzakki are found "addicted" to professional zakat which he paid for. This case occurred in one of the zakat institutions, namely Baitul Mal, Langsa city, Aceh, where there were muzakki who returned to deposit other professional zakat proceeds independently to Baitul Mal even though zakat on their basic salary had been deducted automatically through the treasurer of the office where he worked.

Discussions related to the science of zakat continue to lead to various approaches which are allegedly because the potential of zakat has not been explored, some have examined zakat with the theme of zakat management, including (Masyita, 2018) which emphasizes that decentralized zakat organization is better than the concept of centralized zakat in terms of distributing zakat, some discussing the accountability of zakat institutions, some discussing zakat marketing, some discussing the media approach or technological tools to collect zakat and some discussing the legal side of zakat itself so that zakat is better productive which is researched by (Hoque et al. al., 2015) which confirms that zakat has proven to be a significant foundation for the poor in building the foundations for small investment businesses, which is also expressed by (Mikail et al., 2017) which states that zakat has an impact on small household income.

On the other hand, this research would like to offer another side of the existing research by trying to explore the expectations of professional zakat behavior, especially the phenomenon of the experiences of muzakki who are directly involved in paying zakat in their profession. This is interesting because in history and classical fiqh books are not discussed in detail about professional zakat, let alone the wisdom of zakat on the profession itself.

Researchers have a paradigm that the problem of not collecting zakat massively is not only limited to questionable management issues, not limited to glorified accountability, whether zakat is productive or not, or the amount of costs to carry out promotions, the sophistication of the technology used, but we see that large capital is needed. Zakat fulfilled is a big boost that occurs from the soul of the believer through the wisdom that he knows and will find behind paying zakat from the profession itself.

The researcher indicated that the problem of gap between the potential of zakat and the realization of zakat discussed so far is not the main problem but a branch problem. How high the quality of the management that is built does not guarantee that people are motivated to give zakat, how great the transparency that is built does not guarantee to give zakat, how attractive is promotion in the digital world that is built is not necessarily motivated to give zakat and how many times the regulations are changed does not necessarily guarantee that people are motivated to give zakat. However, if the professional zakat expectations are known and felt in the person of the muzakki, then the muzakki will place zakat in the corridor of "need" no longer just an obligation even though the management, promotion, accountability, regulation and technology of institutions in an area are low.

This paradigm is in line with research conducted by (Abu Bakar & Rashid, 2010) in Malaysia which emphasizes that the motivation of a person to pay zakat profession is more likely to come from internal factors, namely one's personality and one's knowledge of zakat. Meanwhile, external factors do not really affect the community to fulfill their professional zakat.

Based on some of the arguments above, according to the free space of zakat research on the side of revealing the behavior expectations of paying zakat professionally through muzakki experience, this research using planned behavior theory aims to reveal the intention of muzakki to pay zakat professionally through two channels, namely the

meaning of muzakki attitudes and seeing more deeply the role of the subjective norms of muzakki in paying zakat profession. This research is operationally trying to "create meaning" behavior of obedience to professional zakat from the perspective of muzakki who routinely pay their zakat, this is interesting to trace because the development of professional zakat itself thrives in Indonesia, as well as in Aceh Province. The choice of Langsa City, Aceh as a research site is driven by several important reasons, first: Langsa City is a city that applies Islamic law, Second: Aceh has again issued a new regulation on zakat management, namely Qanun Number 10 of 2018 which is also applied in Langsa City, Third : Langsa City is a small town resulting from the expansion of the East Aceh region which is still relatively new and is carried out as a service and industrial city so that in the future it will display many community professional statuses that have the potential for professional zakat, Fourth: Langsa City is a city with a variety of religious thinking patterns with the presence of two state universities and several private universities and there are also public and private religious colleges that open zakat and waqf management study programs. This research will provide an update on the knowledge of zakat in terms of muzakki behavior in paying zakat professionally.

Concept of Zakat

Islam has several basic principles in it including the obligation of zakat (Hayeeharasah et al., 2013). Zakat is one of the philanthropic instruments in Islam whose social value is zakat. The value of zakat as worship provides two ways at once for a Muslim to improve his relationship with Allah (hablumminallah) and his relationship with fellow humans (hablumminannas). According to (Ahmad et al., 2015) Zakat is a means of carrying out a social accountability which is obligatory for every Muslim to spend the amount of wealth he has to hand over to the recipient. Zakat also has a role in stabilizing the distribution of wealth in society and increasing people's ability to pay zakat and building the productivity of the poor (Ismail, 2013).

The position of zakat as worship has differences in its implementation compared to other forms of worship. This service is carried out with the elements of muzakki (people who give zakat), Amil (managers) and submitted to Mustahik (people who receive zakat), and these three main elements are recognized as their existence in the Koran which then becomes the basis for any regulations requiring collection activities. and distribution of zakat.

The management of zakat in Indonesia has been regulated in Law Number 23 of 2011 concerning Zakat Management, and on the other hand, the provincial government in the country then issued a number of local regulations related to zakat management to optimize zakat organization. One area that is trying to seriously manage zakat management is the province of Aceh. Until now, Aceh has the latest zakat qanun¹ related to zakat management, namely qanun number 10 of 2018 which is a change from qanun no 10 of 2007.

As the third pillar in Islam, the giving of zakat has a great importance in the sustainability of the life of the people and zakat leads to the purity of wealth owned by Muslim societies. The rule that requires someone to set aside a part of their wealth is a form of effort to purify the wealth they have. And this action is aimed at obtaining blessings from Allah SWT (Dhar, 2013).

Pranam Dar stated that zakat is a form of Islamic monetary devotion based on the orders of Allah SWT in the Koran. Wealth is positioned in Islam as a form of belief. The function of zakat is not only to purify physical wealth but also the purity of zakat to erode a person from selfishness and greed (Dhar, 2013).

Research in Nigeria by Ammani, et al. Explained that the Muslim community has a great opportunity to overcome poverty through zakat by developing professional zakat. As zakat on profession was not found at the time of the Prophet Muhammad, however, the government through the spirit of Islam seeks to explore the values of economic life and establish regulations and form the type of zakat that comes from employees and professional staff. Professional zakat has important value in poverty reduction (Ammani et al., 2014).

Wisdom of Zakat

Yusuf Qaradhawi outlined his interesting opinion about the wisdom of zakat, he in his fiqhuzzakah advised that it is not the goal of Islam as a religion with the rules of zakat that he brings later to collect as much cash as possible and not just to help the weak, but the main purpose of zakat is to see who has a higher position between humans or property, who is actually the master in him, his faith or his property. Therefore, it is the

¹ Qanun is another name for regional regulation and only applies in Aceh province.

interest of a believer to pay zakat as important as a believer who receives zakat. This means that zakat is an interest that must be achieved and fulfilled together between the owner of the wealth (muzakki) and the recipient of the wealth (Mustahik).

Yusuf Qaradawi, and his views provide the basis and framework for this research. According to him, there are at least ten wisdoms of zakat that can be felt when a person pays zakat, first: zakat purifies the soul from the nature of being stingy, second: zakat educates giving and giving, Third: having morals with Allah's morals, Fourth: zakat is a manifestation of gratitude for Allah's favor, Fifth : zakat treats the heart of the love of the world, sixth: zakat develops inner wealth, seventh: zakat attracts sympathy / love, eighth: zakat purifies property, ninth: zakat does not purify haram property, tenth: zakat develops assets (Qardhawi, 1999).

Zakat Compliance & Behavior Theory

Compliance occurs if there is a benefit that will be felt by those who contribute to something such as the form of compliance in paying taxes (Robin, S., Rusinowska, A., Villeval, 2012). This agrees with what Harkness expressed where compliance with law or to superiors actually goes hand in hand with the hope of fulfilling obedience or promises to him (Harkness, 1975).

Another interesting thing that shapes behavior is described by Ajzen in his theory of planned behavior which states that human actions are actually governed by three basic things, namely, beliefs about the results obtained from the behavior process (behavior belief), beliefs about expectations. normative beliefs from others (normative beliefs) and beliefs about the arrival of factors that facilitate a behavior or actually inhibit the behavior, as well as identification of the strength of these factors (control belief) (Ajzen, 1991). Actions based on greater power are the most likely to be performed (Suciu et al., 2013).

This theory building explains that behavioral beliefs will lead to two attitudes, namely positive and negative attitudes towards certain behaviors, while normative beliefs will result in the formation of perceptions of the existence of social pressure to take actions or subjective norms and control belief will lead to control for behavior (Ajzen, 1991). A stable and basic attitude will also control one's expression in the form of verbal actions (Wicker, 1969).

But on the other hand, Karakostas stated that what makes a person obedient also lies in the pressure, the greater the pressure is given, the higher the compliance that occurs (Karakostas & Zizzo, 2016). However, in a social class faced by society, obedience sometimes turns into obedience which contains resistance as happened in the case of Malay Farmers against Islam in the obligation of zakat, and French peasants' resistance to Christians with tithe obligations, that the peasants as the lower class are faced on the obligation of zakat 10% so that it raises resistance without protest and displays it in a forum of behavior to fulfill this obligation as well as in the obligation of tithing in Christianity faced by French farmers (Scott, 1987).

Another analysis of the variables that play a role in the formation of compliance is determined by muzakki attitudes, religiosity, subjective norms and intentions (Amilahaq & Ghoniyah, 2019). Novia explained that someone obedient to pay zakat is driven by the ability of the profession they have, those who have a large income have the urge to pay zakat if the property has reached (nishab) zakat, thus income also affects the frequency at which respondents pay zakat. (Firdaus et al., 2012), aspects of economic strength and perceived experience accommodate the willingness to make all forms of payments made by an individual as happened in the case of social network subscription payments (Wu, 2003). In addition, those who are aware of the aspects of zakat that have a social role are also encouraged to obey to pay zakat, this obedience is driven by the nature of always wanting to gain prosperity, they also want to help others to live more properly (Novia et al., 2018).

There are many things that underlie the behavior of an obedient Muslim to pay his professional zakat, in Abror's research it is also explained that a form of fairness in distributing zakat by zakat institutions encourages people to pay zakat (Abror & Hidayati, 2020). Zakat institutions can actually provide zakat assistance or socialization related to zakat to build a great intention of the community to pay zakat as a research on the Muslim community of Kedah (Bidin & Md. Idris, 2009).

Excavation of professional zakat expectations in this research is actually also related to the theory of motivation and expectations, in the theory of expectations it is revealed that the strength that individuals do in doing something is influenced by the reciprocal relationship between what they want and what is needed, how much individual confidence that a job will gives satisfaction to individual desires as a reward for the

effort and effort he has put in. If the individual feels that the satisfaction that will be obtained is large, then the willingness to complete the task is very large (Vroom, 1964).

Methodology

Efforts to reveal to "create meaning" in the context of the wisdom of zakat researchers do by using qualitative methods, qualitative research is believed to be able to provide flexibility (Creswell, 2007) to raise even superficial issues (Miles & Huberman, 1994). To reveal the wisdom of zakat, researchers conducted in-depth interviews with 5 (five) relevant informants who were able to provide information and meet the requirements as informants, namely muzakki who routinely pay professional zakat outside the professional zakat they have spent through the institution where they work. Informants are the people of Langsa Aceh City, the selection of Langsa City as a research site is due to the existence of a formal institution that manages professional zakat called Baitul Mal and has a tendency to increase zakat management not only from regulatory compliance by cutting zakat directly from the agency where the informant works but also personal awareness. Muzakki fulfills his professional zakat independently. We can summarize these informants as follows:

Table 1 Informant

| No | Name | Work Place | Status |
|----|--------------------------------|------------------------------------|----------------------------|
| 1. | Khairul Fuady, SHI, LLM | IAIN Langsa | PNS/Permanent Employee |
| 2. | Ir. T. Iskandar Mirza, M.Si | Inspektorat Langsa | PNS/ Permanent Employee |
| 3. | Ir. Abdul Qayyum | Kantor Perizinan Terpadu Langsa | PNS/ Permanent Employee |
| 4. | Ridwan, TA, SH, MM | Guru | PNS/ Permanent Employee |
| 5. | Muklis, SE | Pegawai Bank Adeco Syariah | Bank Employee |

The phenomenological approach used by researchers in exploring zakat expectations is carried out by systematic (MIRROR) meetings, interaction, reduction, reflection, organization and reproduction.

RESULTS AND DISCUSSION

Muzakki's Attitude Paying zakat on profession

The attitudes of the muzakki who pay their professional zakat in Langsa City are very diverse. This can be seen from the informants' expressions about the belief in the consequences, the impression of benefits and the opportunity to gain other benefits after paying zakat profession. The legal status of zakat itself is generally believed by the people of Aceh to be obligatory worship. This view is bridged by the distinctive views of Ulama or Tengku in Aceh which teach the concept of zakat in the syafi'i mazhab fiqh order. However, especially on the issue of professional zakat, the general view in society brought by the Ulama, Tengku, is actually still a difference of opinion regarding his obligations. There are those who emphasize that there is no obligation of zakat on professions due to the absence of arguments that clearly state this and the absence of direct practices carried out by the Prophet Muhammad, but on the other hand the Aceh government through its regulation called "Qanun" gave birth to provisions on zakat obligations on professions and has applied to civil servants in the province of Aceh as an ijtihad in accommodating the development of people's lives.

Professional zakat practice continues to reap the pros and cons in various salaries / studies / ta'lim assemblies in the midst of Acehnese society, in addition to producing people who are against it but on the other hand it also creates people who are "addicted" to paying professional zakat. Compliance in paying zakat profession is motivated by various attitudes of muzakki towards the zakat of the profession. This attitude was shown by the informants, one of whom was Khairul, who was a Civil Servant (PNS) in Langsa. Mr. Khairul is one of the informants recorded as Muzakki at Baitul Mal² in Langsa City, in paying zakat professionally, the income he earns is not only deducted directly by the treasurer where he works but also he also pays his zakat directly to Baitul Mal if he gets other income.

The obedience shown by Khairul is motivated by the attitude towards his desire to meet zakat officers who for Khairul have a different feeling if he is paying zakat solely *online*,

² Baitul Mal is a zakat management institution formed by the Aceh government, this institution aims to collect and utilize zakat, infaq, shadaqah and waqf for the benefit of the community, on the way the zakat collected by Baitul Mal is zakat from the results of the profession, especially civil servants in Aceh province, the structure of the Baitul Mal starts from the Baitul Mal of Aceh Province and in each city district it is called the Regency / city Baitul Mal.

the manual zakat payment process for Khairul needs to be felt, starting from the seriousness to attend the office as a manifestation. responsibility, meeting amil (zakat officer), shaking hands with officers as a form of greeting each other which is termed "friendship" and paying zakat and most importantly praying for zakat officers (Amil) while shaking hands, Khairul said: *".. my heart there is a feeling in my heart shaking, when shaking hands with amil zakat, there is satisfaction there, relaxed and calm, that is the feeling I feel, especially the amil praying for me right away, .. (Khairul),*

Other attitudes felt by the informants regarding zakat compliance in this profession came from the benefits of managing calamities and life tests in the form of experiences during illness, whether severe or minor illness, Khairul also revealed his story *"I had experienced serious illness, and it was quite heavy for me, but in health problems and I do not mention pain, because no creature of God then never feels sick, and health is one of the gifts given by God in the context of health, now I see zakat is a spaciousness .. "in accepting destiny, it means people who paying zakat will get spaciousness, it is this spaciousness that will make a person calm with whatever conditions are being tested on him, not only in the context of being sick, in a condition of experiencing big problems, in a condition of trial then there will be relief (Khairul).* This narrative tells us that obedience to professional zakat is also felt by muzaki with reciprocity on the side of the presence of a spaciousness in facing all the trials of life. Where in general someone who is afflicted by calamity, illness, disaster is actually at a high stress point due to losing some of the favors of life, but for professional zakat muzakki, the enjoyment of life is not just lost and is managed by the spaciousness of the heart as a form of gratitude. The phenomenon of spaciousness felt by Khairul correlates with what Muklis said as the head of a bank in Langsa City who is also a muzakki at Baitul Mal Langsa. He said that *".. Zakat is a health enhancer, indeed everyone must be sick, it's just that pain rarely occurs both to him and his family, and I feel it .."* muklis perception of the benefits of professional zakat he emphasized that pofesi zakat is a health force, he did not rule out that muzakki was never sick, but he emphasized that the phenomenon he feels has been fulfilling all this time. zakat profession, so that his family is protected from all forms of dangerous diseases.

The phenomenon of interpreting professional zakat as a source of health was also exemplified by informant Mirza, he actually shared his views in the form of examples, for example rich people do not pay zakat and rich people who pay zakat are different in facing God's tests and trials, even people who are not close to God do not. have ever

carried out his orders, especially zakat profession when faced with difficult problems, especially pain, then this person feels like he has lost many things, from time, enjoyment, work and so on to lead to stress and even many "receipts", but people who zakat or people who are close to God, when the test comes to him he is able to take wisdom in it in various ways, *"... if I used to compare the tests of my life with the lives of others, the companions of the prophet to the tough test experienced by the prophets, in terms of pain I often compare it with Na sick test bi Aiyub who was sick for decades and even had all his wealth run out, his son died being taken by God, now this inspiration does not exist with people who are far from God. Yes .. the indicator is paying zakat profession, cook to pay zakat professionally, but far from God, it's impossible. "* The phrases expressed by Mirza lead to the muzakki's ability to compare life stories as inspiration and alternative ways to build mentality when experiencing trials and trials, and these stories are lifted from the knowledge of the stories of selected people brought in Islamic teachings.

Some of the arguments above seem to lead to a unique assumption, where the muzakki experience illustrates that a sick person does not only need medicine and medical treatment, but also needs to anticipate the onset of disease by believing that professional zakat as a disease repellent requires spaciousness in accepting pain even if tested god to him.

Besides muzakki's belief in professional zakat, another interesting story was conveyed by the informant in the form of other expectations which were assessed as belief in his obedience to the profession's zakat, as Khairul felt that another area he felt was the ability to help his relatives when a relative was in trouble. life. Khairul revealed that as a human being, of course sometimes we feel excessive and sometimes feel deficient, but at times there are family members or relatives who are experiencing problems or shortcomings as if I always have an advantage in helping them even though it is an economic problem, please help it for Khairul is something valuable considering that the family gym will be closer and more harmonious if there are mutual abilities to help. A similar feeling was also experienced by Qayyum who emphasized that *"... I have never seen a person who takes zakat profession to be excluded. In fact, people are happy with their presence, .."* Qayyum emphasized that the attitude of obedience to pay zakat profession has implications for the social status of themselves and those who pay zakat where a muzakki will appear as someone who has strong social relationships and is not marginalized.

The phenomenon of muzakki attitudes that give birth to various consequences in their lives becomes an interesting path to witness, another path is in the form of muzakki beliefs which can be observed through various events including in economic terms. In this case, Mirza expressed a phenomenon which, according to him, was because of his compliance with professional zakat, Mirza admitted that as a civil servant, he also had the ability to increase his income through an *online* business, from being able to sell airplane tickets *online* to other things such as selling gold *online*, for Mirza, his obedience to pay zakat professionally has inspired his mind and mind to develop possible businesses without disturbing his permanent job as a civil servant. This narrative also illustrates that those who pay zakat from profession have other abilities in developing their assets. Khairul also felt the consequence of economics in the form of experiences that had occurred in his life. He told that he experienced an economic stalemate when it came to paying for children's education fees to enter Islamic boarding schools at high costs, even his little heart said that "... *how can this be ...* However, Khairul continued to pray to God and finally at the last moment the funds were available. Khairul emphasized that incidents like this often happened in his life until he felt that this was the result of his obedience to pay zakat profession so far, and he said that he strongly believed in the concept of "*min haisu laa yahtasib*", namely the ability that comes from God suddenly arrived from an unexpected direction. The narrative conveyed by Khairul, can be interpreted as his belief that paying zakat in real profession is accompanied by his expectation of the presence of divine power "*magical power*" at critical times in his life.

In the economic case, Khairul again gave his comments that as long as I paid zakat, the economic average was not only born from him, but also from his family members who then seemed to all have economic productivity and capability. This can be seen from the ability of his wife who works in an agency as a civil servant and is also productive. He gave an example when his son needed a laptop for his education, before he bought it, it turned out that the child participated in a competition and finally won by getting a laptop prize. Khairul emphasized that these two experiences in his family life were actually the cause of obedience to paying zakat professionally. This narrative shows that Khairul's obedience to professional zakat was motivated also by his expectation of a productive attitude that was born towards the environment of his family members, so that it implied that the economic center of his family was not centered on himself alone, but against its economic values born from its family members in various ways.

The economic expectations that were born from the form of compliance with professional zakat were not only experienced by Khairul, other interesting experiences also happened to Ridwan, the subject of this study as a civil servant also emphasized that his compliance with professional zakat has had a major impact on his economy, he feels this economy more. field due to a career that continues to increase, he even said that apart from being a civil servant, he was also trusted as the administrator of important organizations in government areas such as the Ulama Consultative Assembly (MPU), was involved and even served as treasurer for Baitul Mal in East Aceh Regency and managing a cooperative unit in East Aceh, all of these organizations are considered as a source of economic strength for his family, the results he has received during his work have been able to pay for his children's education up to master's degree, Ridwan also said that he continues to gain economic values until entering the covid pandemic condition 19. The narrative uttered by Ridwan seemed to illustrate that the attitude of muzakki who obeys professional zakat is motivated by career advancement which also means increased income and also wealth development through the process of engaging in various government organizations that also have economic values.

Mukhlis also felt this finding as well as being another interesting phenomenon, as a leader in one of the banks, he said that everyone who obeys in paying zakat profession tends to have good management in his life. Muklis described that as long as he routinely paid zakat his profession, his life felt more orderly and had plans in various aspects of life, starting from having family financial planning, planning for children's education, planning for housing and also planning for other worship and all revealed that muklis is one of the effects of paying zakat. a profession in which professional zakat has taught a meaning of a high level of discipline, *"... we are looking for sustenance tired and painstakingly, then on the other hand there are obligations that have been determined and that no one else knows except ourselves. If we are aware, this is a high level of discipline, if someone promises to give us money maybe we will always remember and will be on time and try to be disciplined, but this is a matter of spending money which has a period of time in religious studies called nisab (limit wealth) and haul (time limit for ownership of assets subject to zakat), Of course the person who gives zakat is a person with special time management, because he remembers not only the incoming money, but he also remembers the money out, especially worship .. "*

The role of professional zakat on muzakki's attitude was also conveyed by other Muzakki, Qayyum emphasized that as long as he paid zakat profession, his actions

towards work became lighter and more orderly, there was no desire to procrastinate work and after completing a job he was always motivated to complete the work that was others that result in no work piling up. The narrative conveyed by Muklis and Qayyum above is believed to be a reflection of their obedience to professional zakat, and this attitude can be interpreted as an expectation that is born from obedience to professional zakat. Muzakki believes that by carrying out the orders of zakat profession, their lives will become orderly, have short, medium, long term planning and have high discipline both in terms of finances and life planning.

Table 2 Display Matrix Muzakki's Attitude Paying zakat on profession

| |
|---|
| I. Expectations to Get Happiness and Blessings |
| <ol style="list-style-type: none"> 1. Feeling the need to pray amil zakat 2. Feeling Relieved 3. Feeling satisfied 4. Feeling calm and relaxed |
| II. Expectations Strength and spaciousness when taking the test of life |
| <ol style="list-style-type: none"> 1. Acquire the nature of spaciousness when sick 2. Acquire the nature of spaciousness in overcoming problems 3. Obtain healthy strength 4. Get a person who is not easily stressed 5. Having a religious reference as a mental booster when the test comes |
| III. Expectations Harmonious public relations |
| <ol style="list-style-type: none"> 1. Having the ability to help relatives 2. Having a harmonious social relationship |
| IV. Expectation Adding economic values |
| <ol style="list-style-type: none"> 1. Have the ability to increase income 2. Obtaining unexpected wealth 3. Have productive family members and generate economic value 4. Having economic space 5. Obtaining trust in an economically valuable form 6. Obtain career advancement 7. Having management is life 8. Being a person who has high discipline 9. Become a person who does not delay work |

Based on the description of the phenomenon above, it can be described that the condition of the intention of the Muzakki in paying zakat in his profession is based on

four expectations, *first*: the expectation of obtaining happiness and blessings, *Second*: the expectation of gaining strength and spaciousness when obtaining the test of life, *Third*: the expectation of obtaining harmony in public relations, and *Fourth*: expectation of adding economic values.

The expectation of obtaining happiness and blessings is manifested by various attitudes of real muzakki in line with the concept described by Yusuf Al Qardhawi which emphasizes that the function of zakat is able to educate someone to love to invest, give and feel that zakat is a manifestation of gratitude for God's blessings (Qardhawi, 1999) . As the impression of muzakki that requires Amil's prayer as a form of feeling satisfied and feels Amil's prayer will be a blessing for him. On the other hand, the attitude of the desire to meet amil Amil will strengthen a person's experience and will encourage him to re-do it (Wu, 2003) in addition to the benefits desired by muzakki as happened in the case of tax payments (Harkness, 1975). Muzakki's perceived satisfaction confirms the assumption that the reward for an effort made will bring satisfaction (Vroom, 1964).

Muzakki's expectations of gaining strength and spaciousness when obtaining life's tests are manifested in various forms including relief when sick, spaciousness in dealing with problems and being a person who is not easily stressed also strengthens the concept of zakat described (Qardhawi, 1999) which emphasizes that zakat develops wealth inner. Even this muzakki experience also confirmed the *planned behavior theory* that the more a behavior is believed to bring benefits and positive values for it, the greater the desire and tendency to do so (Ajzen, 1991). The findings of this study in terms of professional zakat compliance behavior experienced by informants seem to reject the assumptions described by (Scott, 1987) about the zakat obligation which results in resistance to zakat, this study actually explains that the pressure of zakat obligation is made by muzakki as a new opportunity to gain benefits.

Likewise the findings on the expectations of muzakki which obtain harmony in community relations, and expectations of obtaining additional economic values that occur in muzakki's life and all their derivations, these expectations are actually back in line with the concept (Qardhawi, 1999) that zakat attracts sympathy and a sense of love and zakat develops treasure. As the theory (Ajzen, 1991) about the benefits of behavior will affect the intention to behave, the addition of economic value is actually positive and determines one's behavior in paying zakat. The paradigm built by muzakki contradicts the assumptions built by (Karakostas & Zizzo, 2016) which states that the greater the

pressure given, the higher the compliance that occurs. However, the existing regulations in the form of regional regulations (Qanun) of zakat are not interpreted as pressure by muzakki but an opportunity to increase wealth.

Subjective Norms in Building Intention to Pay zakat profession

The position of professional zakat in society actually has its own cross-debate, this is because zakat is seen as an element of worship so that the view of zakat on profession is then split into three extreme poles. The first pole supports professional zakat, the second pole is still criticizing (realizing there is professional zakat but still criticizing existing practices), and the third pole is an opinion that does not justify the expansion of zakat, especially like professional zakat.

This disagreement continues throughout the ages, even at the national level of clerical figures, this difference cannot be avoided, figures who support and often socialize professional zakat include (Prof. Abdul Shomad, Lc, MA who is often called UAS, Dr. Adi Hidayat, Lc, MA who is often called UAH, Dr. Oni Sahrani, MA, Dr. Adiwarmar Karim and Dr. Syafii Antonio and other figures who were inspired by the masterpiece of Shaykh Yusuf Al Qaradhawi named "*Fiqhuzzakah*, this work became a reference that alluded to professional zakat.), while those who are against professional zakat include (such as: Buya Yahya, Dr. Erwandi Tarmizi, MA, Dr. Khalid Basalamah, Ustz Ahmad Sarwat, Lc, MA and other figures who hold the opinion that there is no detailed argument about the application of professional zakat. and worship actually has clear arguments) even Buya Yahya also emphasized that civil servants who have a difficult life should be recipients of zakat, not zakat giver. Besides that, there is also a third pole like Dr. Muhammad Arifin Badri, MA who punishes the existence of professional zakat, but criticizes the application of professional zakat applied by zakat collectors so far by not carrying out proper legal principles in terms of professional zakat technicalities, for example, if it is converted to zakat on agriculture, then professional zakat should be applied. issued at 5% -10% not 2.5%.

The study of fiqh is certainly a study that has a contention of disagreement between scholars in understanding the meaning of a argument, both general arguments and specific arguments, of course it becomes biased if consumed by ordinary people who then access information globally from various sources and end up confusing and doubting themselves. for the presence of zakat profession today. Bridging these

differences of opinion, especially in Aceh, the government has produced a new qanun number 10 of 2018 concerning Baitul Mal which is then supported by the confirmation of Mayor Langsa's circular letter number 451.1.12/2906/2020 regarding the collection of zakat and infaq.

Based on the development of the struggle for the status of professional zakat in the country that has been described above so that it converges on the government's efforts to regulate professional zakat in the form of regional regulations, it becomes interesting to explore how the intention of the muzakki can actually form an obedience to pay zakat from the profession. And how are they able to be consistent in fulfilling their professional zakat, especially during the Covid 19 pandemic that broke out since early 2019. This section seeks to present the forms of subjective norms carried out by muzakki as a form of intention-forming in paying professional zakat.

The first phenomena which has subjective norm content was born from Qayyum, the attitude felt by Qayyum in terms of professional zakat is a big burden in his life with a form of 2.5% which he must set aside. He feels that if 2.5% of the professional zakat obligation has not been issued, then he will feel restless and have feelings of guilt and it will be more embarrassing if the public finds out. This narrative gives the message that the 2.5% stipulated through the regulation / qanun is accepted by Qayyum as a burden which leads to restlessness if it is not obeyed. Zakat as a burden was also strengthened by the informant Ridwan who also emphasized that: *"... for me zakat is the right of others, Allah entrusts it with us, and we must be willing to issue it, because if we do not remove it then Allah Himself issues it with various provisions, whether we are robbed, stolen, wealth burned, wealth hit, lost, the main thing is that something happens to us in society because it is the right of society."* This narrative seems to illustrate that, Ridwan feels very worried about his attitude if he opposes professional zakat, he feels like will be accompanied by a bad response from the community if he neglects this profession's zakat orders. He believes that the effect he will feel will be so great on the wealth he has if he does not pay zakat profession.

Another interesting phenomenon was felt by Khairul who stated that it was undeniable that the education he had taken so far through tertiary education and then pursued a master's degree in the Netherlands and in England colored his thinking on the concept of zakat, he realized that the expansion of zakat to professional zakat is an ijtihad and applied by the Muslim community. According to him, Yusuf Qardhawi's thought that

places zakat as worship of social value is very appropriate to guarantee the continuity of the guarantee for the 8 (eight) groups mentioned in the Koran, especially the poor and needy. As if completing Khairul's statement, Ridwan also provided an explanation where if zakat was not developed then he questioning how the rights of the poor and poor can be fulfilled regularly *"... if zakat is a definite and measurable obligation, but if it is only limited to infaq, of course it is not measurable and does not give strong impetus to those who have great wealth ..."*.

On the other hand, Muklis gave his argument about his obedience to professional zakat. *"... if this responsibility is not fulfilled, it will lead to criminality in society and disturb the social order of society ..."* while from the knowledge side of professional zakat, he stated that he was inspired by Ustaz Abdul Shomad's lectures, who repeatedly discussed the issue of professional zakat striking which he emphasized where the ustaz lectured and said *"if zakat profession is not issued, wait! maybe you live in a village, there are many houses there but your house is on fire, or your house is burglary, or your family is sick, you get an allowance of 100 million only for medical expenses due to illness.."*

Some of the above narratives can be interpreted that, the phenomenon of subjective norms has succeeded in coloring the intention of the community to obey the profession of zakat with its various derivations, such forms are obtained from, *first*: the level of education in lectures which continuously studies Islamic sciences dynamically and drips. emphasize on solving contemporary problems, *Second*: regional regulations in Aceh which are called Qanun, *Third*: realize that zakat is the right of the poor and poor, *Fourth*: realizing that professional zakat is a religious burden of 2.5%, *Fifth*: professional zakat is a social responsibility and professional zakat will reduce social unrest in society. Sixth: the role of the Ustz through various media which then preach the consequences received by people who are able but do not want to give zakat.

Table 3 Display Matrix subjective norm in muzakki intentions

I. Religious Norms

1. Zakat on profession is a burden that must be incurred
2. In zakat there are other people's rights
3. God will take our wealth in other ways if you do not give zakat profession
4. Understanding of religion while in dynamic college related to zakat
5. Zakat is a guarantee of life for the needy and poor, zakat

managers, converts, people in debt, people who struggle in God's path, slaves, people who run out of provisions on the road

6. Feeling that you will be hit by a disaster if you do not adjust zakat
7. The message of the ustad is to pay zakat on profession

II. Legals norm

1. Shame on violating local regulations
2. As employees must obey the government zakat law

III. Obscenity

1. Anxiety
 2. Zakat helps society
 3. Zakat on profession can reduce poverty
 4. Paying zakat on profession can reduce crime
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Some of the above phenomena illustrate that subjective norms play a big role in the intention of muzakki to pay zakat on their profession. Subjective norms in this case are formed in the muzakki through religious norms, legal norms and moral norms. The findings of this study confirm that subjective norms have the basis of their belief in the norms prevailing in society. (Ajzen, 1991). This study also confirms that social power is part of subjective norms (Fishbein & Ajzen, 1975). Besides, the muzakki behavior inspired by Ustaz's message to pay zakat professionally confirms that belief in a person's or group's understanding encourages one's intention to behave (Ajzen & Icek Ajzen, 2006).

Conclusion

This study found that the obedience behavior of muzakki in paying zakat is driven by the attitude of expectations towards professional zakat and subjective norms. Muzakki has the first expectations, obtaining happiness and blessings, Second: Expectations to gain strength and spaciousness when obtaining life tests, Third: Expectations to obtain harmony in public relations and Fourth, Expectations add economic values. On the subjective norm side, muzakki intend to pay zakat on profession due to the encouragement of religious norms, legal norms and norms of morality.

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