

**PUBLIC PERCEPTION ON ZAKAH MANAGEMENT  
INSTITUTION  
(Case Study in The Muslim Community of Tomohon City Manado)**

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**ABSTRAK**

*Dimensi ekonomi dari diwajibkannya pembayaran zakat tercermin dalam dua konsep utama, yaitu pertumbuhan ekonomi berkeadilan, dan mekanisme sharing dalam perekonomian. Keberadaan institusi pengelola zakat di Indonesia telah diatur dalam peraturan pemerintah Nomor 23 Tahun 2011 tentang pengelolaan zakat, Namun hingga saat ini masih banyak masyarakat yang membayarkan zakatnya tanpa melalui institusi pengelola zakat dan langsung diberikan kepada mustahiq, seperti yang terjadi pada Kota Tomohon Kabupaten Manado yang tercatat dalam BAZNAS hingga saat ini hanya 150 orang yang membayarkan zakatnya melalui BAZNAS kota Tomohon dari 850 jumlah kepala keluarga. Pembahasan ini bertujuan untuk mengetahui persepsi masyarakat terhadap Institusi Pengelola Zakat, dan untuk mengetahui faktor yang mempengaruhi persepsi masyarakat terhadap pembayaran zakat melalui Institusi Pengelola Zakat. Penelitian ini menggunakan metode penelitian deskriptif, dengan pendekatan kualitatif, jumlah populasi 2.323 penduduk muslim dengan 850 kepala keluarga, dari jumlah tersebut diambil sebanyak 100 orang sebagai sampel penelitian. Pengambilan sampel dilakukan dengan menggunakan Teknik random sampling menggunakan metode slovin. Informan penelitian ini terdiri dari Ketua BAZNAS Kota Tomohon, Wakil Ketua, Tokoh Agama/Masyarakat dan para Muzakki. dari analisis persentase didapatkan bahwa persepsi masyarakat terhadap Institusi Pengelola Zakat adalah positif yang ditunjukkan dengan skor 61,79%. Adapun faktor-faktor yang mempengaruhi persepsi masyarakat tentang kewajiban menunaikan zakat melalui BAZNAS Tomohon mencakup: pengetahuan/ pengalaman, harapan, kebutuhan, emosi dan budaya.*

**Kata kunci: Persepsi, Zakat, Institusi Pengelola Zakat, BAZNAS**

**INTRODUCTION**

The purpose of *zakah* can be divided into 3 dimensions, Personal Spiritual Dimension, Social, and Economics. First, the personal spiritual dimension. Zakat is the embodiment of belief in Allah SWT, as an instrument of soul purification from spiritual diseases, such as *bakhil* and indifferent with others. The second is the social dimension, where *zakah* oriented to create a harmonization of society. While the third is the economic dimension, which is reflected in the two main concepts, equitable economic

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growth and sharing mechanisms. The main purpose is to improve the welfare of the poor. In the short term, primary needs of mustahik can be fulfilled, while in the long term, their economic viability will increase and stimulating economic growth, at least the mustahik capable to empower and free himself from poverty.<sup>2</sup>

Indonesia have 1 national center of BAZNAS and BAZNAS in each Province, 17 LAZ at the National level, 7 LAZ at the Province, dan 11 LAZ at the City.<sup>3</sup> But the improvement of *zakah* is still very lacking, it causes a failure to achieve the maximum goal of collecting *zakah*. The potential of *Zakah* in Indonesia is Rp 286 billion. However, its accumulation has not reached half of that potential. As for the real *zakah* funds collected in 2016 recorded only Rp Rp 5,46 billion.<sup>4</sup> The payment of *zakah* by *muzakky* will not be good if it done just because the obligations, especially when it implemented by compulsion.

According to Islam, *zakah* should be collected by the state or the government as the representative of the needy people to obtain rights on the wealth of the rich man. This teaching is derived from the command of Allah to the Prophet Muhammad,

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

"Take, from their wealth a charity by wich you purify them and cause them increase, and invoke upon them. Indeed, your invocations are reassurance for them. And Allah is hearing and knowing".<sup>5</sup>

The existence of the *Zakah* Management Institution in Indonesia is governed by some legislation: Act No. 23, 2011 about the management of *zakah*, Government Regulations No. 14 2014 about the implementation of Act No. 23, 2011 about the management of *zakah*, and the decision of the Director General of the guidance of the Islamic community and the fatwa of Indonesian Council of Ulama No. 8, 2011.

We found people who distribute their *zakah* directly to those who deserve instead to *amil zakah*.<sup>6</sup> The management of *zakah* must be handled in such a way so that the *Muzakky* can trust and convinced about the distribution of his *zakah* payment. It is highly dependent on management, whether the manager (*amil*, government) can handle it in a good way and be able to attract the sympathy of Muslims. If not handled in the right way, there will be unequal division.<sup>7</sup>

As happened in Tomohon City, the most of people here are distribute the *zakah* directly to the rights, this is seen in the payment of *zakah* from the Muslim community

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<sup>2</sup> irfan syauqi Beik, "Peran Zakat Mengentaskan Kemiskinan Dan Kesenjangan," *Jurnal Ekonomi Islam Republika*, 2010, p. 5–8.

<sup>3</sup> Pengelolaan Informasi dan Dokumentasi, *Data BAZNAS dan LAZ*, <http://www.baznas.go.id/>, (accessed in Tuesday, 22 May 2018, 5:55 WIB)

<sup>4</sup> Pusat Kajian Strategis (Puskas), *OUTLOOK ZAKAT INDONESIA 2017* (Jakarta: Pusat Kajian Strategis Badan Amil Zakat Nasional (BAZNAS), 2016), [www.puskasbaznas.com](http://www.puskasbaznas.com). p. 6

<sup>5</sup> QS At Taubah, 103

<sup>6</sup> M.Ali Hasan, *Perbandingan Madzab Fiqh* (Jakarta: PT Raja Grafindo Persada, 2000), p.113.

<sup>7</sup> *Ibid*, p. 116.

in BAZNAS tomohon city, of the planned target amount is Rp.50 million but until now the acquisition is Rp 40 million, and from as many as 850 heads of household who pay *zakah* through BAZNAS are 150 people.<sup>8</sup> In this case *Zakah* Management Institution as the agency doesn't work well to collect, save, and distribute *zakah*. From the explanation above, the researcher interested to study what are the perception of Muslim community toward *Zakah* Management Institution and What are the factors that influence public perception of *zakah* payments through *Zakah* Management Institution.

This research uses descriptive method with qualitative approach, total of Muslim population is 2,323 of 850 heads of families, from the amount taken as many as 100 person as a sample. Sampling was conducted using a random sampling technique, with a slovin method. The informants consist of Tomohon BAZNAS Chairman, Vice Chairman, Leaders Religion/ Society and the Muzakki. The data collected through observation, questionnaires, interviews and documentation study. And the obtained data from the questionnaire will be analyzed by using percentage.

## PERCEPTION

Perception is the process used by individuals to manage and interpret their sensory impressions in order to give meaning to their environment.<sup>9</sup> Yet what is perceived by someone could differ from objective reality. There are factors that will cause the stimulus included in a person's attention span. These factors are divided into two major parts, external factors and internal factors. External factors are factors inherent in the object, while the internal factors are the factors on which people perceive the stimulus, as follows:

1. External Factors; consist of: (1) Contrast: The easiest way to attract attention is to make a good contrast of color, size, shape or motion, (2) Change Intensity: The sound is changed from slow to be hard, or changing light with high intensity will attract someone's attention, (3) repetition: With repetition, though at first the stimulus is not included in our attention spans, it will receive our attention, (4) something newly discovered (novelty), (5) Something that concerns the crowd: a stimulus that concerns the crowds will attract a someone's attention.
2. Internal factors; it consist of: (1) Experience or knowledge: experience or knowledge of a person is a factor that was instrumental in interpreting the stimulus we get. Past experience or what you have learned will lead to differences in interpretation, (2) Hope (expectation): expectation of something going to affect the perception of the stimulus, (3) Requirement (needs): needs will cause a person to interpret the stimulus differently. For example, someone who gets \$ 25 million lottery will feel a lot of money if he just wants to buy a motorcycle, but he will feel very little when he wants to buy a house, (4) Motivation: motivation will affect A person who is motivated to maintain his or her health will interpret cigarettes as something negative, (5) Emotions:

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<sup>8</sup> An Interview with Mr Abdul Mahmud (The Chairman of BAZNAS in Tomohon City), 3 February 2018

<sup>9</sup> Suharnan, *Psikologi Kognitif*, (Surabaya: Penerbit Srikandi, 2005), p. 24.

Emotions of someone would influence his perceptions of the existing stimulus. For example, someone who is in love will perceive everything was beautiful, (6) Culture: someone with the same cultural background would interpret the people in the group are different, but will perceive people outside the group as the same.<sup>10</sup>

## **ZAKAH**

*Zakah* is the name for a certain level of wealth that is handed over to the community of groups that have been set in the Al Qur'an. In Article 1 (2) of the Constitution of the Republic of Indonesia Number 23 Year 2011 on Management of *Zakah*, affirmed that *zakah* is a treasure that must be issued by a Muslim or a business entity to be given to those who deserve it in accordance with Islamic law.

According to the outline, *zakah* is divided into two parts:

1. Property *Zakah* (*Zakah Maal*) eg *zakah* of gold, silver, livestock, agricultural products and commercial property.
2. *Zakah* of soul (*Zakah nafs*) well known as *zakatul Fitr* *zakah* that payed by any Muslim in the month of Ramadan and ahead of Eid prayers.

## **ZAKAH MANAGEMENT**

At the beginning of mandatory of *zakah* at the time of the Prophet Muhammad, the implementation of *zakah* handled by the Prophet Muhammad, he sent his officers to withdraw *zakah* from people who are designated as *zakah* payers, then recorded, collected, maintained, and distributed to the recipients (*alasnaf al-samaniyyah*).<sup>11</sup>

In Indonesia, *zakah* management is governed by Law No. 38 of 1999 on *Zakah* Management updated with Law No. 38 of 2011 on *Zakah* Management and the decision of the Director General of Islamic Community Guidance and Haj Affairs No. D / 291 of 2000 on technical guidelines for *Zakah* Management. And the purpose of *zakah* management in accordance with the mandate of Law No. 38 of 1999 are:

1. Enhancing services to the public in accordance with the guidelines give charity religion.
2. And improve the function and role of religious institutions in an effort to public welfare and social justice.
3. Improving the effectiveness and efficiency of *zakah*.<sup>12</sup>

## **OPERATIONAL CONCEPT**

Based on the above theoretical concepts, then, operationally variable used in this research can be explained, that is:

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<sup>10</sup> Notoatmodjo, *Promosi Kesehatan. "Teori dan Aplikasi."* (Jakarta: Penerbit Rineka Cipta 2005). p. 45.

<sup>11</sup> Ali Yafie, *Menggagas Fiqh Sosial*, (Mizan bandung, 1994), p. 223

<sup>12</sup> Andri Soemitra, *Bank dan Lembaga Keuangan Islam* (Kencana Jakarta 2014), p. 410

Factors that affected the Perception	No	Indicators
Knowledge & Experience	1	How the public pay their zakah
	2	Knowledge of the existence of Zakah Management Institution
	3	Source of knowledge about the existence of Zakah Management Institution
	4	Knowledge about the programs of Zakah Management Institution
	5	Knowledge about the existence of Regulation/ Law of Zakah Management Institution
	6	Knowledge about the suitability of Zakah Management Institution implemented programs with the Regulation/ Law
	7	Knowledge about the life of mustahiq that receive zakah from Zakah Management Institution
	8	Knowledge about the changed life of mustahiq that receive zakah from Zakah Management Institution
	9	The importance/ necessity the presence of Zakah Management Institution personnel in the neighbourhood
	10	The importance/ necessity to pay zakah through Zakah Management Institution
Expectation & Needs	11	The importance/ necessity to know and understand about the programs of Zakah Management Institution
	12	The Appropriateness of Goals in Zakah Distribution by Zakah Management Institution
	13	The appropriateness of use (appropriate, productive, not consumptive) in zakah distribution by Zakah Management Institution
	14	Public Assessment About The Zakah Usage Distributed By Zakah Management Institution
Emotion & Culture	15	Knowledge about the life of Zakah Management Institution Personnel
	16	Knowledge about the participation of Religious/ Community Leaders in the implementation of Zakah Management Programs

### Public Perception on Zakah Management Institution

#### 1. How the public pay their zakah

NO	CATEGORY	AMOUNT	PERCENTAGE
1	Through Amil Zakah	28	28 %
2	Directly to Mustahiq	72	72 %

<b>TOTAL</b>	100	100%
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2. Knowledge of the existence of *Zakah* Management Institution

NO	CATEGORY	AMOUNT	PERCENTAGE
1	Extremely Aware	4	4 %
2	Moderate Aware	43	43 %
3	Somewhat Aware	19	19 %
4	Slightly Aware	23	23 %
5	Not at all Aware	11	11 %
<b>TOTAL</b>		100	100%

3. Source of knowledge about the existence of *Zakah* Management Institution

NO	CATEGORY	AMOUNT	PERCENTAGE
1	Zakah Management Staff	5	5 %
2	Religious leaders / Community leaders	20	20 %
3	Citizens	35	35 %
4	Media	23	23 %
5	Knowing by itself	18	18 %
<b>TOTAL</b>		101	100%

4. Knowledge about the programs of *Zakah* Management Institution

NO	CATEGORY	AMOUNT	PERCENTAGE
1	Extremely Aware	2	2 %
2	Moderate Aware	27	27 %
3	Somewhat Aware	30	13 %
4	Slightly Aware	31	13 %
5	Not at all Aware	10	4 %
<b>TOTAL</b>		100	100%

5. Knowledge about the existence of regulation/ law of *Zakah* Management Institution

NO	CATEGORY	AMOUNT	PERCENTAGE
1	Extremely Aware	2	2 %
2	Moderate Aware	19	19 %
3	Somewhat Aware	28	28 %

4	Slightly Aware	33	33 %
5	Not at all Aware	18	18 %
<b>TOTAL</b>		100	100%

6. Knowledge about the suitability of *Zakah* Management Institution implemented programs with the regulation/ law

NO	CATEGORY	AMOUNT	PERCENTAGE
1	Extremely Aware	3	3 %
2	Moderate Aware	24	24 %
3	Somewhat Aware	20	20 %
4	Slightly Aware	40	40 %
5	Not at all Aware	13	13 %
<b>TOTAL</b>		100	100%

7. Knowledge about the life of *mustahiq* that receive *zakah* from *Zakah* Management Institution

NO	CATEGORY	AMOUNT	PERCENTAGE
1	Extremely Aware	3	3 %
2	Moderate Aware	24	24 %
3	Somewhat Aware	28	28 %
4	Slightly Aware	33	33 %
5	Not at all Aware	12	12 %
<b>TOTAL</b>		100	100%

8. Knowledge about the changed life of *mustahiq* that receive *zakah* from *Zakah* Management Institution

NO	CATEGORY	AMOUNT	PERCENTAGE
1	Extremely Aware	2	2 %
2	Moderate Aware	20	20 %
3	Somewhat Aware	29	29 %
4	Slightly Aware	40	40 %
5	Not at all Aware	9	9 %
<b>TOTAL</b>		100	100%

9. The importance of the presence of *Zakah* Management Institution personel in the neighbourhood

NO	CATEGORY	AMOUNT	PERCENTAGE
1	Extremely Aware	4	4 %
2	Moderate Aware	23	23 %
3	Somewhat Aware	29	29 %



4	Slightly Aware	39	39 %
5	Not at all Aware	5	5 %
<b>TOTAL</b>		100	100%

10. The importance to pay *zakah* trough *Zakah* Management Institution

NO	CATEGORY	AMOUNT	PERCENTAGE
1	Extremely Aware	4	4 %
2	Moderate Aware	30	30 %
3	Somewhat Aware	23	23 %
4	Slightly Aware	40	40 %
5	Not at all Aware	3	3 %
<b>TOTAL</b>		100	100%

11. The importance to know and understand about the programs of *Zakah* Management Institution

NO	CATEGORY	AMOUNT	PERCENTAGE
1	Very important / necessary	17	17 %
2	Important / necessary	47	47 %
3	Less important/ necessary	26	26 %
4	Not important/ necessary	7	7 %
5	Very not important/ necessary	3	3 %
<b>TOTAL</b>		100	100%

12. The appropriateness of goals in *zakah* distribution by *Zakah* Management Institution

NO	CATEGORY	AMOUNT	PERCENTAGE
1	Very important / necessary	21	21 %
2	Important / necessary	71	71 %
3	Less important/ necessary	6	6 %
4	Not important/ necessary	1	1 %
5	Very not important/ necessary	1	1 %
<b>TOTAL</b>		100	100%

13. The appropriateness of use in *zakah* distribution by *Zakah* Management Institution

NO	CATEGORY	AMOUNT	PERCENTAGE
1	Very important / necessary	17	17 %
2	Important / necessary	39	39 %
3	Less important/ necessary	9	9 %
4	Not important/ necessary	34	34 %



5	Very not important/ necessary	1	1 %
<b>TOTAL</b>		100	100%

14. Public assessment about the *zakah* usage distributed by *Zakah* Management Institution

NO	CATEGORY	AMOUNT	PERCENTAGE
1	Very right on target	18	18 %
2	Right on target	16	16 %
3	Less targeted	39	39 %
4	Not on target	22	22 %
5	Very improperly targeted	5	5 %
<b>TOTAL</b>		100	100%

15. Knowledge about the life of *Zakah* Management Institution personel

NO	CATEGORY	AMOUNT	PERCENTAGE
1	Very Appropriate	12	12 %
2	Appropriate	29	29 %
3	Less Appropriate	40	40 %
4	Not Appropriate	17	17 %
5	Very Not Appropriate	2	2 %
<b>TOTAL</b>		100	100%

16. Knowledge about the participation of Religious/ Community Leader in the implementation of *Zakah* Management Institution

NO	CATEGORY	AMOUNT	PERCENTAGE
1	Very Effective	8	8 %
2	Effective	39	39 %
3	Les Effective	40	40 %
4	Ineffective	12	12 %
5	Very Ineffective	1	1 %
<b>TOTAL</b>		100	100%

To know how “Public Perception on *Zakah* Management Institution”. In this case the obtained data will be analyzed by using percentage, by means of each respondent's answer option is first given a value in accordance with the category as follows:

Option A is scored 5

Option B is scored 4

Option C is scored 3

Option D is scored 2

Option E is scored 1

This study used the percentage standard which is generally referred to as a qualitative statement. The categorization used is as follows:<sup>13</sup>

Interval:

I= 100/Total Score

I= 100/5=20

If the obtained score is 80% - 100% means very positive

If the obtained score is 60% - 79% means positive

If the obtained score is 40% - 59% means netral

If the obtained score is 20% - 39% means negative

If the obtained score is 0% - 19% means very negative

Furthermore, the method of calculating the percentage by the formula:<sup>14</sup>

$$P = \frac{F}{N} \times 100\%$$

Wich

P = Percentage

F = Frequency score answers

N = Amount of response

Then the total percentage analysis of the respective recapitulation will be performed as follows:

ITEM	A	%	B	%	C	%	D	%	E	%	TOTAL
2	4	4%	43	43%	19	19%	23	23%	11	11%	100
4	2	2%	27	27%	30	30%	31	31%	10	10%	100
5	2	2%	19	19%	28	28%	33	33%	18	18%	100
6	3	3%	24	24%	20	20%	40	40%	13	13%	100
7	3	3%	24	24%	28	28%	33	33%	12	12%	100
8	2	2%	20	20%	29	29%	40	40%	9	9%	100
9	4	4%	23	23%	29	29%	39	39%	5	5%	100
10	4	4%	30	30%	23	23%	40	40%	3	3%	100
11	17	17%	47	47%	26	26%	7	7%	3	3%	100
12	21	21%	71	71%	6	6%	1	1%	1	1%	100
13	17	17%	39	39%	9	9%	34	34%	1	1%	100
14	18	18%	16	16%	39	39%	22	22%	5	5%	100
15	12	12%	29	29%	40	40%	17	17%	2	2%	100
16	8	8%	39	39%	40	40%	12	12%	1	1%	100
AMOUNT	117		451		366		372		94		

The table shown that option A has 117 response, option B has 451 response, option C has 366 response, option D has 372 response, and option E has 94 response. Furthermore, to obtain the total value of the presented data, the total number of respondents who chose each options will be multiplied by a predetermined standard score for each answer option contained in the questionnaire.

Option A, 117 x 5 = 585

<sup>13</sup> Suharsimi Arikunto, *Prosedur Penelitian Suatu Pendekatan Sistem*, (Jakarta: Rineka Cipta, 1998), p. 34

<sup>14</sup> *Ibid.* p. 35.

Option B,  $451 \times 4 = 1.804$   
 Option C,  $366 \times 3 = 1.098$   
 Option D,  $372 \times 2 = 744$   
 Option E,  $94 \times 1 = 94$

$F = 585 + 1.804 + 1.098 + 744 + 94 = 4.325$   
 $N = 117 + 451 + 994 + 366 + 94 = 1.400$

$$P = \frac{F}{N} \times 100\% \qquad P = \frac{4.325}{1.400} \times 100\%$$

Then  $P = 308,929\% : 5 = 61,79\%$

By viewing and consulting with the percentage specified standards to measure the level of public perceptions of the *Zakah* Management Institution found to be at a positive level, shown with a score of **61,79%**.

### **Factors that influence public perception of *zakah* payments through *Zakah* Management Institution.**

There are 5 factors that influence perception: experience/ knowledge, expectation and motivation, needs, emotion, and culture.

#### **1. Knowledge and Experience:**

Experience or knowledge of a person is the factor that plays an important role and influence on what is perceived by the public in interpreting the received stimulus. Past experience or what has been learned by the community will lead to differences in interpretation and perception.

Most people (43%) are aware to the existence of BAZNAS but they (35%) know it from third parties and not directly from BAZNAS personnel causes a slight amount of Muslim community (28%) who pay their zakat through BAZNAS because many of them (31%) are unaware of the BAZNAS programs and do not know the regulation / law of zakat management (39%). Many people are also slightly aware of the mustahiq who get zakat from BAZNAS (33%) and also less aware of the mustahiq life that changed after receiving zakat from BAZNAS (40%).

For most people paying zakat through amil zakat is important (47% & 17%) and stated the importance of the presence of BAZNAS personnel in their neighborhoods (39%), but many of them say that paying zakat through amil is less important (26%), this is because the majority of people only know the zakat that must be issued every year is only zakat fitrah, and because of the lack of knowledge and understanding of *Zakah* Management Institution then they decide to distribute zakat directly to mustahiq.

Such public knowledge by itself form opinions and influence their perception of *Zakah* Management Institution.

#### **2. Expectation:**

Expectations of something will affect the perception of the stimulus. The existence of *Zakah* Management Institution, at least is a concrete form of commitment of Local Government in eradicating poverty. In other words the establishment of zakat management institutions is to reduce the poverty so *mustahiq* will be more coordinated, controlled, directed and measurable.

Most of the people (71%) argue that the introduction and understanding of BAZNAS programs is important, because there are still many people (31%) who are less aware of BAZNAS programs, making them (39%) assume that the zakat distribution by BAZNAS is less targeted, less efficient (40%), and less effective (40%).

3. Needs:

Needs will cause a person to interpret the stimulus differently. Someone / society whose needs have been fulfilled and unfulfilled will give a different perception of the stimulus that influence. As already explained that the existence of *Zakah* Management Institution, is at least a concrete form of the commitment of the Regional Government in alleviating the poverty of the community including the people who live in Tomohon City.

But the reality shows that according to the public appraisal, programs implemented by *Zakah* Management Institution Managers have not met the needs. This is seen in the table 3.18 where the majority of respondents (39%) considered that the distribution of *zakah* by the Management Board of *Zakah* Management Institution is less targeted and less appropriate (40%) and less effective (40%). Thus, the public perception of the obligation to pay *zakah* through *Zakah* Management Institution will tend to be negative, because the community especially the *muzakki* more convinced if the *zakah* they pay directly to *mustahiq* will be more in accordance with the existing needs that is directly can help the lives of the *fuqara'* and *masakin*.

4. Emotion:

A person's emotions will affect his perception of the stimulus. For example someone who is in love will perceive everything is beautiful. Similarly, the public perception of *Zakah* Management Institution, when the personnel consist of people who are known to be close, or family, emotionally *muzakki* will tend to give positive perception to *Zakah* Management Institution.

But the facts show that the majority of Muslim Community of Tomohon City (40%) are less aware of the lives of the people who are members of the *Zakah* Management Institution and they are also (33%) less aware of the participation of community leaders / religious in the implementation of programs of *Zakah* Management Institution which ultimately resulted in the lack of emotional connection and interest between the community and the Management of *Zakah* Management.

This lack of emotional connection certainly will not shape the public's perception to pay *zakah* through the *Zakah* Management Institution, but instead will form a negative perception so that people prefer to pay their *zakah* by another way rather than having to do it through the Zakat Management Institution.

5. Culture:

A person with the same cultural background will interpret people in his group differently, but will perceive people outside the group as the same. Similarly, the public perception of *Zakah* Management Institution, when the personnel consist of people who have cultural similarities, tribe and ethnicity, then the muzakki will tend to give positive perceptions to the *Zakah* Management Institution.

The data in this study indicate that people (40%) do not recognize and do not know the background of the lives of persons who are members of the *Zakah* Management Institution. This is understandable because the Managers of *Zakah* Management Institutions are dominated by bureaucrats so that their lives are less known by the community. This is also justified in an interview with The Chairman of BAZNAS Tomohon City, the same statement was also conveyed by the Chief of Masjid Council of Al Mujahidin Mosque.

Thus, due to the lack of cultural similarity between the persons who are the personnel of the *Zakah* Management Institution with the community, it will shape the majority of public perception of *Zakah* Management Institution is negative.

## CONCLUSION

Based on the discussion on 16 indicators of public perception of *Zakah* Management Institution, it can be seen that the perception of Muslim community tomohon city to *Zakah* Management Institution is positive shown by a score of 61.79%.

There are 5 factors that influence perception: experience/ knowledge, expectation and motivation, needs, emotion, and culture.

Based on this study the researcher suggest to the management of *Zakah* especially BAZNAS Tomohon City to better know the public perception of *Zakah* Management Institution so that it can be created and implemented breakthroughs in the collection and distribution of *Zakah* which is more productive in the future. And for further research is expected to meet the existing shortcomings in this study by conducting empirical research or other research that can strengthen the research.

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