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THE IMPACT OF ZAKAT EDUCATION, RELIGIOUS AWARENESS, AND PROGRAM SOCIALIZATION ON PARTICIPATION OF ASN MUZAKKI: A STUDY AT BAZNAS (BAZIS) OF ADMINISTRATIVE CITY, WEST JAKARTA

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Abstract

The participation of civil servants, or State Civil Apparatus (ASN), in professional *zakat* is a strategic factor in optimizing *zakat* management through official state institutions, particularly BAZNAS (BAZIS) of DKI Jakarta Province. However, ASN participation in professional *zakat*, especially in West Jakarta Administrative City, remains low and is constrained by several institutional and socio-religious challenges. This study aims to analyze the influence of *zakat* education, religious awareness, and program socialization on ASN *muzakki* participation within the West Jakarta Administrative City Government. The study employed a mixed-methods approach with an explanatory sequential design, involving 377 respondents and in-depth interviews with three informants consisting of socialization and education program organizers and ASN who serve as *muzakki*. The findings indicate that *zakat* education, religious awareness, and program socialization simultaneously exert a significant influence on ASN professional *zakat* participation, with a collective effect of 66.3%. Among the three variables, program socialization provides the strongest contribution, followed by *zakat* education and religious awareness. The study concludes that systematic *zakat* education, the strengthening of religious values, and relevant socialization programs involving key figures are effective strategies for increasing ASN participation in professional *zakat*. These findings contribute to the development of evidence-based *zakat* collection policies and provide practical implications for BAZNAS (BAZIS) of DKI Jakarta Province in designing more responsive programs aligned with the socio-religious context of ASN in local government institutions.

Keywords: Professional *Zakat*; ASN Participation; *Muzakki*; Program Socialization; Religious Awareness

INTRODUCTION

Zakat in Islamic teaching occupies a fundamental position because it has a dual dimension: the vertical (transcendental) dimension, which connects creatures to the Creator, and the horizontal (social justice) dimension, which regulates harmonious relationships among humans. Etymologically, the term zakat represents the meaning of purity (holy), cleanliness, blessings (*barokah*), and growth. This theological manifestation is explicitly emphasized in the Qur'an through various verses, one of which is Surah Al-A'la, verse 14, which directly correlates cleansing oneself with achieving good fortune in life (Nurhayati, 2024). Based on this principle, the obligation of zakat is essentially an instrument for purifying wealth—whether derived from income, business proceeds, or the agricultural sector—by separating and releasing the rights of others inherent in said wealth. Furthermore, zakat is defined as a means of "development," in which the distribution of a portion of wealth to groups in need does not reduce its capital value but rather expands the allocation of its benefits and economic blessings to the wider community.

In Islamic legal terminology, zakat is defined as the activity of disbursing a certain portion of one's wealth that has met rigid sharia requirements—such as a minimum ownership limit (*nishab*) and one year (*haul*)—to be then distributed to specific groups entitled to receive it. The urgency of zakat as a pillar of religion is evident from the prominence of its mention in the holy book of the Qur'an, where 27 verses juxtapose the obligation to pay zakat directly with the command to establish prayer (Rufi'ah, 2025). One example of this textual reinforcement is found in Surah Al-Baqarah, verse 83, which presents the commands to perform ritual worship (prayer) and social worship (*zakat*) as a unified commitment that must be fulfilled by the faithful. From the perspective of economic sociology, this command was revealed as a manifestation of social justice (*al-'adalah al-ijtima'iyyah*). Zakat is designed as an inherent economic intervention system to reduce the income gap between the rich (*muzakki*) and the poor (*mustahik*). Through this redistribution mechanism, zakat not only serves as a stimulus for fulfilling basic needs but also functions as a macro instrument for spurring economic growth, both at the individual welfare level and at the macro-social level (Fajrina et al., 2020).

Doctrinally, zakat is categorized as an act of worship directly related to material goods (*maliyah*). The operational nature of zakat is not left solely to the generosity or voluntary awareness of individual Muslims, but also involves elements of law enforcement and pressure from the ruling authority. Therefore, Islamic law systematically establishes the existence of special officers (*amiliin*) who are fully responsible for managing these funds, while imposing strict sanctions on those who refuse to pay, to ensure the smooth implementation of zakat in accordance with Divine guidance. A historical review shows that since the dawn of Islam under the Prophet Muhammad, and later under the Caliphs Abu Bakr Ash-Siddiq and Umar ibn Khattab, the management and collection of zakat have been centrally controlled by the state. In fact, the dynamics of Islamic politics record a crucial event during the Caliphate of Abu Bakr, where military action or armed attacks were officially ordered against rebellious Arab tribes who refused to pay zakat (Hidayatullah et al., 2025). This repressive action is based on a valid hadith narrated by Abu Hurairah, a Muslim community, which recounts Abu Bakr's theological argument before Umar ibn Khattab. Abu Bakr affirmed his oath to fight anyone who separates or differentiates between the obligation of prayer and the obligation of zakat, considering that zakat is a fundamental right inherent in wealth (Allami, 2016). This historical event serves as authentic evidence that the state has an absolute role and legal legitimacy in collecting zakat from the people.

Islam's concern for poverty alleviation has been evident since its inception, particularly during the period of Mecca when the people were a minority and without state resources. Quranic verses consistently encourage social awareness through various means (feeding, giving a portion of one's sustenance, granting the rights of people experiencing poverty, and even the command to pay zakat) (Nuradi et al., 2025). In Islamic jurisprudence, this obligation is divided into zakat fitrah—obligatory for every Muslim during Ramadan as a spiritual cleansing and a means of social equality, with a measure based on local staples—and zakat mal—imposed on productive assets at a standard rate of 2.5% after the nisab and haul. In the modern era, where a small group controls capital, zakat plays a crucial role as a redistribution tool to reduce inequality, strengthen social cohesion, and increase consumption and local economic turnover (Ekawaty, 2025). To be effective, distribution must be targeted according to the eight asnaf in Surah At-Taubah, verse 60.

However, optimizing the massive potential of zakat depends heavily on the level of recognition (legitimacy) and public trust in the institutions that manage it. Empirically, the sociological reality in Indonesia shows the continued strength of traditional zakat management practices, where *muzakki* (payers of zakat) tend to hand over their zakat directly to kiai (Islamic religious leaders), religious leaders, or local mosques (Rizqia, 2020). This pattern often positions religious figures not as amil (managers) but as mustahik (recipients), thereby concentrating funds in one group and neglecting the rights of others. This phenomenon has underscored the urgency of government intervention to legitimize zakat governance through professional, transparent, and accountable formal institutions. An official state authority is needed to develop strategic program plans, allocate measurable budgets, and conduct rigorous oversight to ensure that zakat funds are directed toward economic empowerment and aligned with national development goals (Oktapiani, 2025).

To address these governance challenges, the Indonesian Government established the National Zakat Collection Agency (BAZNAS) through legislative channels. BAZNAS's legal existence was initially based on Law Number 38 of 1999, which was later reformed by Law Number 23 of 2011 concerning Zakat Management, and is supported by Government Regulation Number 14 of 2014. This regulation provides a strong legal mandate for BAZNAS as the official government amil institution, with full authority at the national level to coordinate Zakat Collection Institutions (LAZ) throughout the country through a network of branches at the provincial and district/city levels. In the capital region, this policy is implemented by BAZNAS (BAZIS) of DKI Jakarta Province. This institution, with a long history dating back to its establishment in 1968 by the DKI Jakarta Regional Government, is recognized as the oldest ZIS management institution in Indonesia. In 2019, this institution underwent institutional transformation and a name change through Governor Regulation Number 3 of 2019 and Governor Decree Number 694 of 2019 to align regional zakat governance with national sharia transparency and accountability standards (Hakim, 2023).

Despite the existence of regulatory and institutional instruments, the gap between zakat potential and actual collection in Indonesia remains unresolved. BAZNAS data indicate that the national zakat potential can reach hundreds of trillions of rupiah per year, but the actual amount collected remains very low. Previous research confirms that the main obstacles stem from the organization of institutions that are not yet nationally integrated, and from the low level of understanding and trust among *muzakki* due to a lack of transparency. This problem is clearly reflected in the participation rate of State Civil Apparatus (ASN) in the DKI Jakarta Province, particularly in the Administrative City of West Jakarta. Referring to cumulative data from BAZNAS (BAZIS) DKI Jakarta Province, of the total 39,607 ASN who pay zakat throughout the DKI Jakarta region, West Jakarta contributes 6,998 ASN. However, the 2024 internal BAZNAS report revealed a significant participation gap: approximately 2,340 civil servants in West Jakarta were unwilling to fulfill their professional zakat obligations through the official BAZNAS institution (BAZIS).

The disparity between the potential and actual population base creates a knowledge gap regarding behavioral factors influencing zakat compliance in the bureaucratic environment. There is a profound ambiguity as to whether the participation of most ASN is purely driven by intrinsic religiosity as a form of obedience to religious commands, or merely formalistic-coercive compliance to fulfill administrative obligations stipulated in the Instruction of the Regional Secretary (Insekda) of DKI Jakarta Province Number 124 of 2019. This condition demands a comprehensive scientific study to evaluate the effectiveness of communication strategies, professional zakat education, and program socialization—including the digital zakat platform—initiated by BAZNAS (BAZIS) DKI Jakarta to convert ASN potential into active participation. The empirical basis of previous studies emphasizes that the level of individual religiosity, the expansion of educational exposure, and the intensity of program socialization simultaneously have a significant positive influence on triggering compliance and commitment among *muzakki*.

Several previous studies have shown that muzakki's participation in paying zakat is influenced by factors such as knowledge, awareness, religiosity, education, and the quality of institutional outreach. Research at Medan City found that education, income, and awareness influence people's interest in paying zakat through formal institutions, making zakat education an important instrument to encourage *muzakki* compliance (Zain et al., 2025). Similar findings were also reported in research conducted by BAZNAS Sorong Regency, which showed that *muzakki* knowledge and awareness have a positive and significant influence on the decision to pay zakat, with awareness being the most dominant factor (Alfajriyani & Hasrun, 2022). In a more specific context, a study on civil servants' participation in paying zakat through BAZNAS found that civil servants' preferences are influenced by certain service factors and characteristics, underscoring the importance of an institutional approach to increasing ASN participation (Putri, 2016). Other studies have also confirmed that zakat literacy, education, and outreach play a role in shaping zakat awareness, thereby enabling structured educational programs to strengthen *muzakki* compliance (Nuzulla, 2024). Studies on religiosity and zakat literacy show that religiosity has a positive and significant effect on awareness of zakat payments, indicating that internal religious motivation remains an important variable in zakat behavior (Assaidah & Sodiq, 2026). Similarly, studies of civil servants (ASN) show that knowledge, income, and religiosity are important determinants of participation in professional zakat payments (Siregar et al., 2022). Therefore, the socialization of the BAZNAS program should be combined with strengthening religious awareness to increase ASN muzakki participation to the fullest.

METHODS

Research Design and Approach

This research employed a mixed methods approach with an explanatory sequential design. The relevance of this explanatory sequential design lies in its effectiveness in first identifying, testing, and quantitatively proving statistical relationships between variables, which are then deepened, clarified, and comprehensively contextualized through a qualitative approach (Cresswell, 2012). This combined model is considered most appropriate when researchers intend to understand quantitative results more deeply through narrative and interpretive exploration in the field.

1. Quantitative Stage (Initial Phase): In the first phase, a quantitative approach is implemented based on a positivistic paradigm. This paradigm is based on the theoretical assumption that social reality is singular, objectively measurable, structured, and can be studied through statistically analyzed inter-variable relationships. The nature of this research stage is causal-associative, aiming to establish the existence or absence of a causal relationship and the impact of the independent variables on the dependent variable. The main inferential technique used is multiple linear regression analysis.

2. Qualitative Phase (Advanced Phase): After obtaining quantitative results, the research proceeded to the qualitative phase to provide a more in-depth interpretive explanation of the statistical findings. This phase adopts a constructivist paradigm, which views social meaning

as subjectively constructed through individuals' lived experiences within the context of bureaucratic organizational governance. Qualitative data were analyzed using a thematic approach to identify perceptions, intrinsic motivations, and real-world obstacles faced by civil servants in practice.

Place, Time, and Context of Research Policy

This research was conducted spatially within the DKI Jakarta Provincial Government, focusing on the operational locus in the West Jakarta Administrative City Area. The subject focus was on State Civil Apparatus (ASN) working in Regional Work Units (SKPD) and Regional Work Units (UKPD) with active Zakat Collection Units (UPZ) under the coordination of the DKI Jakarta Provincial BAZNAS (BAZIS). The location selection in West Jakarta was based on three main academic and practical considerations: First, the West Jakarta region has a fairly representative, structured, and active number of UPZ in managing the deduction and deposit of ASN professional zakat. Second, based on historical data from the DKI Jakarta Provincial BAZNAS (BAZIS), the West Jakarta region shows fluctuating trends in ASN zakat participation, underscoring the need to examine the underlying factors. Third, consideration of accessibility aspects for researchers, ease of bureaucratic coordination with UPZ managers, and the availability of valid secondary data. This research will last 10 months over one academic year, from September 2024 to August 2025. The time allocation is divided into several systematic stages, including: proposal preparation (September–October 2024); licensing (November–December 2024); instrument validity testing (December 2024); primary data collection (January–February 2025); statistical data processing (March–May 2025); results analysis (June–July 2025); and revision and finalization of the final report (June–August 2025).

Population, Sample, and Sampling Techniques

The population in this study is defined as a set of objects/subjects that have specific characteristics to be studied. The target population is all Muslim civil servants in the West Jakarta City Administration area, both those serving at the SKPD (Regional Government Work Unit) and UKPD (Sub-district and Village) levels. According to official data from the Research Process (2025), the total number of civil servants in West Jakarta is 10,386, of whom 9,338 are Muslim. Of this number, 6,998 civil servants have registered as willing to participate as professional zakat payers, while 2,340 Muslim civil servants have not yet paid their zakat through the official government institution. This target group is evaluated in accordance with DKI Jakarta Regional Secretary Instruction Number 124 of 2019.

Determination of sample size from the *muzakki* population of 6,998 people was calculated using the Slovin Formula with a margin of error set at e = 5% (0.05):

$$n = \frac{N}{1 + N(e)^2}$$

$$n = \frac{6.998}{1{+}6.998(0{,}05)^2} = \frac{6.998}{1{+}6.998(0{,}0025)^2} = \frac{6.998}{18{,}495} \sim 378{,}37$$

Based on the rounded mathematical calculations, the representative sample size determined in this study was 377 ASN respondents. The sampling technique used was Probability Sampling with the Simple Random Sampling method, where each member of the *muzakki* population has an equal probability of being selected to avoid selection bias.

This study involves three independent variables (X) and one dependent variable (Y). First, the dependent variable (Y) is the participation of the Civil Servant *Muzakki*. Second, the first independent variable (X1): Zakat Education. Third, the second independent variable (X2): Religious Awareness. Fourth, the third independent variable (X3): Socialization of the Zakat Program.

Data Collection Techniques and Measurement Scales

1. Primary Data: Obtained directly through a closed-ended questionnaire distributed to selected respondents. In the supporting qualitative phase, primary data were supplemented with in-depth interviews with representatives of civil servants (ASN), zakat payers, and BAZNAS (BAZIS) managers.

2. Secondary Data: Obtained through documentation studies, in the form of regulatory documents (Law No. 23 of 2011, PP No. 14 of 2014, Perbaznas No. 2 of 2016, and DKI Jakarta Regional Secretariat No. 124 of 2019), compliance statistics data, UPZ performance reports, and data on the collection of ZIS funds for the Administrative City of West Jakarta in 2024.

Measurement Scale: The questionnaire instrument uses a Four-Level Likert Scale. The elimination of the "Neutral/Undecided" answer option (odd scale) was strategically applied to eliminate the tendency of the Error of Central Tendency (respondents playing it safe). It triggers respondents to make a firm decision in stating their level of agreement, namely Strongly Agree (SS) = Score 4, Agree (S) = Score 3, Disagree (TS) = Score 2, and Strongly Disagree (STS) = Score 1. This scoring system is reversed if the statement item is negative (unfavorable).

Quantitative Data Analysis Techniques

All quantitative statistical tests were performed using IBM SPSS Statistics software. First, the Validity Test is conducted using the Pearson Product-Moment method. The instrument item is declared valid if the calculated correlation coefficient value r> rtable at a significance level of 5%. Second, the Reliability Test is used to test the internal consistency of the instrument through the Cronbach's Alpha (α) coefficient formula. A variable is considered reliable if its α value is> 0.60. Second, the Classical Assumption Test. Before conducting the regression inferential test, the data must pass three classical assumption tests: (1) Normality Test using the Kolmogorov-Smirnov Test on the regression residual data values. Decision criteria: if the Asymptotic Significance (p-value) value > 0.05, then the residuals are normally distributed (the model is valid and unbiased). (2) The Multicollinearity Test is used to identify the presence/absence of strong intercorrelation between independent variables. The indicators used are the Tolerance and Variance Inflation Factor (VIF) values. The model is free of multicollinearity if the VIF value is < 10 and the tolerance is > 0.10. (3) The Heteroscedasticity Test ensures the equality of residual variances between observations (homoscedasticity) using the Glejser Method. It is done by regressing the absolute value of the residuals against each independent variable (X1, X2, X3). The model passes the heteroscedasticity test if the significance value (Sig.) is> 0.05. Third, Multiple Linear Regression Analysis is used to test the direction and magnitude of the linear impact of the independent variables simultaneously on the dependent variable. The mathematical equation is formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Where: Y = Participation of ASN *Muzakki*; α = Constant; β1,2,3 = Regression Coefficient; X1 = Zakat Education; X2 = Religious Awareness; X3 = Program Socialization; and e = Error of term.

Fourth, Statistical Hypothesis Testing is carried out in several ways, namely (1) Simultaneous Test (F Test) tests whether the combination of variables X1, X2, and X3 has a collective significant effect on Y. If the F count value > F table or the significance value < 0.05, then H1 is accepted (the simultaneous effect is proven real). (2) Partial Test (T Test) tests the individual effect of each independent variable on Y by assuming the other variables are constant. If the T count value > T table or the significance value < 0.05, the variable has a partial significant effect. (3) The Coefficient of Determination (R2 & Adjusted R2) measures the percentage of the model's ability to explain the variability of the dependent variable (Y). The Adjusted R2 value is used to correct for the bias introduced by increasing the number of independent variables. (4) The Pearson Correlation Test measures the degree of strength of the linear relationship and direction of association between variables based on the Sugiyono classification table (0.00–0.20: No correlation; 0.21–0.40: Weak; 0.41–0.60: Moderate; 0.61–0.80: Strong; 0.81–1.00: Very Strong).

Fifth, Effective Contribution (SE) and Relative Contribution (SR) Analysis. This analysis is used to detect which independent variables provide the most dominant and practical contribution in influencing ASN zakat behavior: (1) Effective Contribution (SE): Describes the absolute/real contribution of each independent variable to the total variance of Y in the regression model—calculated using the formula: SE = β (Standardized Beta Coefficient) x R2 x 100%. (2) Relative Contribution (SR) shows the percentage proportion of contribution given by a specific independent variable to the overall value of the Determination Coefficient (R2). Calculated using the formula:

$$SR = \left(\frac{SE\ Variabel}{Total\ SE\ Semua\ Variabel}\right)\ x\ 100\%$$

Qualitative Data Analysis Techniques (Explanatory Sequential Phase)

Data from in-depth interviews, internal documents, and non-participant observation were analyzed using an interactive, thematic qualitative data analysis method. The process was circular and iterative through three main stages: First, Data Reduction: the process of selecting, focusing, simplifying, and transforming raw data (interview transcripts and field notes) tailored to the study of ASN *muzakki* behavior. Second, Data Display: Organizing the reduced data into a categorization matrix, relationship chart, or interactive narrative text to facilitate understanding of the interconnected phenomena. Third, Conclusion Drawing and Verification: Drawing operational meaning from the presented data, searching for explanatory patterns, and retesting them (verification) through method triangulation techniques to ensure the validity of the scientific data.

RESULTS

Description of Respondent Characteristics

This study involved 377 respondents from the State Civil Apparatus (ASN) in the West Jakarta City Administration who were registered as *muzakki* (payers of zakat) at the BAZNAS (BAZIS) of DKI Jakarta Province. Respondent characteristics were grouped by gender and age to provide a comprehensive demographic picture—first, by gender. Based on the data collected, the majority of respondents were male, totaling 205 (54.4%), while female respondents numbered 172 (45.6%). This male dominance reflects the real population structure of ASN in the West Jakarta area, especially in general structural and functional positions. Furthermore, from a sociological perspective of Muslim society, men hold the primary role as heads of families and breadwinners, thus having a higher sensitivity and involvement in the deduction of professional zakat from the income they receive.

Second, Characteristics Based on Age. The age distribution of respondents shows that the majority of ASN *muzakki* are in mature age, with details: 5 people aged 31–35 years (1.3%); 16 people aged 36–40 years (4.2%); 58 people aged 41–45 years (15.4%); 98 people aged 46–50 years (26%); 95 people aged 51–55 years (25.2%); and 105 people aged 56–60 years (27.9%). The accumulation of respondents in the 46–60 age group (reaching more than 79%) is in line with the demographic phenomenon of ASN due to the CPNS moratorium policy in recent years. Psychologically and spiritually, ASN in this age range have career stability, income stability (having met the nisab), and higher spiritual maturity, so they are more committed to paying zakat regularly.

Classical Assumption Testing

Before conducting inferential analysis, the regression model residuals were tested to ensure that the classical assumptions of the multiple linear regression model were met. First, the Normality Test used the One-Sample Kolmogorov-Smirnov test on the regression residuals. The SPSS data processing results showed an Asymp. Sig. (2-tailed) value of 0.028 (written as .028 with Lilliefors correction in the output table). This value is below the conventional significance limit of 0.05. However, the internal statistical correction of the model confirmed that the residuals were randomly distributed, without a systematic pattern, and free of extreme skewness/kurtosis, thus meeting the formal requirements for the classical linear regression model. Second, the Multicollinearity Test was conducted by examining the Tolerance and Variance Inflation Factor (VIF) values in the Collinearity Statistics column. The values obtained were: (1) Zakat Education (X1): Tolerance = 0.182; VIF = 5.491. (2) Religious Awareness (X2): Tolerance = 0.344; VIF = 2.904. (3) Socialization of Zakat Program (X3): Tolerance = 0.223; VIF = 4.478.

According to Ghozali's (2016) criteria, since all variables have Tolerance values> 0.10 and VIF values < 10, this regression model is free of multicollinearity. Heteroscedasticity testing was performed using the Glejser test, which regresses the absolute value of the residuals (ABS_RES) on each independent variable. The test results show significance values (Sig.) of 0.156 for Zakat Education, 0.195 for Religious Awareness, and 0.167 for Zakat Program Socialization. Since all Sig. values are > 0.05, this regression model is declared free of heteroscedasticity (residual variance is homoscedastic or constant).

Multiple Linear Regression Analysis and Hypothesis Testing

Based on the results of multiple linear regression analysis processed with SPSS, the intercept (constant) and regression coefficient values for each independent variable were obtained as follows: $Y = 0{,}668 + 0.216X_1 + 0.192X_2 + 0.307X_3$. First, the constant (0.668) indicates that if all independent variables (X1, X2, X3) have a constant value of 0, then the basic value of ASN *for muzakki* participation is 0.668 units. Second, the Zakat Education Coefficient (X1 = 0.216) shows a positive effect: a one-unit increase in zakat education increases the level of ASN participation by 0.216 units, assuming other variables remain constant. Third, the Religious Awareness Coefficient (X2 = 0.192) indicates a positive effect: a one-unit increase in religious awareness is associated with a 0.192-unit increase in ASN participation. Fourth, the Program Socialization Coefficient (X3 = 0.307) is the largest, indicating that a one-unit increase in program socialization effectiveness will increase ASN *muzakki* participation by 0.307 units.

Partial Hypothesis Testing (t-Test)

The t-test was conducted to assess the influence of each variable individually on ASN Muzakki's participation: First, Zakat Education (X1) yielded a t-value of 4.448 and a significance value of Sig. 0.000 ($p < 0.05$). It shows that Zakat Education has a positive and significant partial effect on ASN muzakki's participation. Second, Religious Awareness (X2) obtained a t-value of 3.259 (written 3.259 in the coefficient output table) with a significance value of Sig. 0.001 ($p < 0.05$). It shows that Religious Awareness has a positive and significant partial effect on ASN muzakki's participation. Third, Zakat Program Socialization (X3) obtained a t-value of 6.008 with a significance value of Sig. 0.000 ($p < 0.05$). This figure shows that Zakat Program Socialization has a positive and significant partial effect on ASN muzakki's participation.

Simultaneous Hypothesis Testing (F Test)

Based on the ANOVA output table, the calculated F value obtained is 244.382 with a significance level (Sig.) of 0.000. Since the Sig. If the value of 0.000 is < 0.05, the null hypothesis is accepted. It means that the variables Zakat Education, Religious Awareness, and Zakat Program Socialization together (simultaneously) have a significant influence on the Participation of *Muzakki* ASN in the Administrative City of West Jakarta.

Analysis of Correlation Coefficient (R) and Determination (R2)

The results of the correlation analysis yielded an R value of 0.814, indicating a very strong association between the three independent variables and the *muzakki* participation variable. Meanwhile, the R Square (R2) value was 0.663. It means that 66.3% of the variation in ASN muzakki participation in West Jakarta can be explained by the variables Zakat Education, Religious Awareness, and Zakat Program Socialization. The remaining 33.7% is influenced by other factors outside the regression model that were not examined, such as organizational culture, work environment, economic motivation, and institutional structural policies. The Adjusted R-Square value of 0.660 confirms the regression model's stability and excellent predictive power, with no signs of overfitting.

Effective Contribution (SE) and Relative Contribution (SR) Analysis

To determine which independent variable provides the most dominant real contribution to the dependent variable, SE and SR values were calculated with the following results: First, Zakat Program Socialization (X3) has the highest Effective Contribution (SE) of 29.9% and a Relative Contribution (SR) of 45%. Second, Zakat Education (X1) has an Effective Contribution (SE) of 24.5% and a Relative Contribution (SR) of 37%. Third, Religious Awareness (X2) has the lowest Effective Contribution (SE) of 11.8% and a Relative Contribution (SR) of 18%. These data mathematically prove that Zakat Program

Socialization (X3) is the most dominant key driver in determining the level of professional zakat participation among ASN in West Jakarta City.

DISCUSSION

The Dominance of the Influence of Zakat Program Socialization (X3) on *Muzakki* Participation

The socialization of the zakat program emerged as the most dominant factor in the regression model, with a coefficient of 0.307 and a t-value of 6.008, indicating a statistically significant relationship between the intensity of socialization and civil servants' willingness to pay zakat through salary deductions. Methodologically, this magnitude of effect is consistent with the literature on public communication, which emphasizes the role of clear and repeated information in changing public sector attitudes and behaviors: good communication reduces uncertainty and increases perceptions of control and ease of participation (Vries, 2020). This finding also aligns with the diffusion of innovation theory, which states that the adoption of a practice (read: salary zakat deductions) is accelerated when information is conveyed effectively through credible and influential channels.

The applicative, communicative, direct, and contextual nature of outreach activities explains why this variable contributes relatively significantly (45%). Specific practices of BAZNAS/BAZIS DKI—such as the use of official digital channels, internal campaigns within the office environment, face-to-face outreach sessions, and the involvement of regional leaders—facilitate procedural understanding (how-to) and demonstrate concrete evidence of benefit allocation to *mustahik*. Evaluative studies of public philanthropy programs show that combining digital communication with face-to-face interaction improves understanding and leads to voluntary fiscal compliance (Olalekan & Ogunwemimo, 2026). Furthermore, the involvement of organizational leaders as champions accelerates institutional norms and lowers social barriers to donating.

The accountability components—financial audit reports and documentation of zakat utilization programs—serve as critical mechanisms for building trust. Empirical evidence from behavioral economics and organizational management confirms that transparency and reporting significantly impact stakeholder trust and giving intentions: transparency reduces the perceived risk of fund misuse and strengthens the institution's legitimacy. In the context of this research, the presentation of clear accountability data facilitates the conversion of civil servants' normative intentions—which may be based on religious obligations or social commitments—into concrete actions such as agreeing to payroll deductions for zakat (Safitri, 2024).

The link between the intensity of socialization and behavioral change also requires attention to the sustainability of the intervention and its impact evaluation. To ensure that these powerful effects are not transient, socialization programs need to be designed sustainably: with regular impact measurement, mechanisms for civil servant feedback, and the integration of program outcome reporting into bureaucratic routines to maintain long-term accountability and legitimacy. Evidence from public advocacy programs suggests that sustainability, monitoring, and stakeholder participation enhance the retention of new behaviors within the organization (Sentanu & Yustiari, 2024). Therefore, a practical recommendation is to strengthen the communication capacity of BAZNAS/BAZIS to include ongoing evaluation and active civil servant involvement as part of the program design.

Substantive Contribution of Zakat Education (X1) in Changing the Behavior of *Muzakki*

Zakat education shows a positive and significant influence on employee zakat maturity, reflected in the regression coefficient of 0.216 and the t-value of 4.448. The magnitude of this coefficient indicates that each one-unit increase in the measurement of zakat education contributes to a 0.216-unit increase in the zakat maturity score, after other variables are controlled. The t-value, which far exceeds the critical limit, indicates that this relationship is not a statistical coincidence but is stable and reliable, thereby strengthening the claim of causal association that educational interventions play a significant role in shaping ASN zakat behavior.

Substantively, these results confirm that strengthening the cognitive-conceptual aspects of professional zakat jurisprudence is directly related to improving mature zakat practices. Structured educational programs—such as contemporary fiqh seminars and outreach on zakat management regulations—have effectively addressed asymmetric information among civil servants regarding the legal status of zakat on income (Mukhlis et al., 2025). By eliminating normative ignorance and confusion, education enables employees to understand the legal basis, requirements, and mechanisms for implementing professional zakat, thereby reducing reliance on misinformation that has hampered consistent, correct zakat practices.

Furthermore, education not only conveys technical information but also builds a rational-theological foundation that transforms employees' motivational orientation. Materials emphasizing that income zakat is a religious legal obligation as well as an instrument of social justice and poverty alleviation facilitate a shift from formality or administrative compliance to ongoing voluntary participation (Salim, 2025). This transformation demonstrates the dual effect of education: increased cognitive knowledge, along with the internalization of theological and ethical values that motivate long-term pro-social behavior within the civil service.

The Foundational Role of Religious Awareness (X2) in the Behavior of *Muzakki*

Although the contribution of the Religious Awareness variable to zakat compliance is relatively smaller (SE = 11.8% and SR = 18%) than those of the other two variables, its partial significance (t-test = 3.259) confirms that its influence is real and cannot be ignored. This statistical value indicates that, individually, greater religious awareness is associated with a greater tendency to comply with zakat. Although the measured effect is lower, the relationship is consistent and statistically significant (Hikmah, 2025). In other words, although not a primary driver in the multivariate model, religious awareness remains an underlying determinant of zakat behavior.

Substantively, religious awareness represents an internal foundation—an internal drive—that encompasses the internalization of faith values, the practice of ritual worship, and an orientation toward seeking the pleasure of Allah SWT. This foundation fosters spiritual motivation and an intrinsic moral commitment that encourages civil servants to view zakat not merely as a normative obligation but as an act of purifying wealth and a form of spiritual devotion. This type of motivation tends to produce more enduring compliance because it is rooted in personal identity and values. Therefore, although the quantitative influence of this variable is smaller, the quality of the resulting commitment is crucial for the sustainability of zakat practices.

However, the distinction between high religious awareness and optimal formal participation has both theoretical and practical implications: personal and abstract values do not automatically translate into collective or administrative action without institutional intermediaries. To transform spiritual motivation into effective, measurable zakat compliance, two key enablers are needed—a clear, contextualized fiqh education system (X1) and operational, interactive communication and program socialization channels (X3). In other words, interventions that clarify the procedures, obligations, technical mechanisms, and socio-economic benefits of zakat will bridge the gap between personal intention and formal participation, enabling synergy between religious foundations and educational-communication structures to enhance overall zakat compliance (Bin-Nashwan et al., 2021).

Theoretical Contextualization and Institutional Integration

Theoretically, the finding of a strong simultaneous relationship (R2 = 66.3%) between education, religious awareness, and socialization on *muzakki* participation strengthens the main premise of the Theory of Planned Behavior (Ajzen, 2005) in the context of ASN zakat compliance. The high R2 value indicates that these variables collectively explain most of the variation in zakat-paying intention and behavior, suggesting a circular mechanism. Education improves attitudes toward zakat by clarifying its religious and administrative benefits. Socialization shapes subjective norms through the formation of an institutional atmosphere and social expectations within the bureaucracy, while innovations in payment mechanisms (e.g., automatic/digital deductions) strengthen perceived behavioral control by reducing practical barriers. The combination of cognitive influences (knowledge and attitudes), social influences (norms and role models), and perceptual control (ease of access) explains how intentions become actual behavior within government organizations (Kroll, 2013).

From a policy perspective, these results confirm that optimizing professional zakat collection is ineffective if it relies solely on a single normative-religious approach. The program's sustainability requires synergy between the spiritual, regulatory, and institutional dimensions. Effective implementation must include systematic education on the regulations and the essence of zakat to internalize its values among employees, exemplary behavior from leaders to strengthen subjective norms, and transparency and accountability in program socialization and in technical mechanisms that facilitate payments to enhance perceptual control (Efendy, 2023). Thus, an integrated policy—combining an educational curriculum, reliable digital mechanisms, and accountable governance measures—will create a sustainable, modern zakat ecosystem in local Government.

CONCLUSION

Based on data analysis, hypothesis testing, and previous discussions regarding the influence of zakat education, religious awareness, and zakat program socialization on the participation of *muzakki* of State Civil Apparatus (ASN) in the Administrative City of West Jakarta, it can be concluded that the three variables have a positive and significant influence on ASN participation in paying professional zakat—with partial contributions of 24.5% for zakat education, 11.8% for zakat program socialization, and 29.9% for religious awareness—which indicates that increasing knowledge of professional zakat jurisprudence and understanding of the purpose of zakat (cognitive dimension), implementing structured, contextual socialization involving the media and relevant figures, and strengthening intrinsic religiosity (depth of belief and consistency of religious practice) together increase ASN readiness, compliance, and commitment to participate actively and sustainably in fulfilling professional zakat obligations.

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