

The Influence of Attitude, Subjective Norms, Religiosity, and Trust on the Motivation to Pay Professional Zakat in Aceh

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ABSTRACT

Despite the significant potential of *zakat profesi* collection in Indonesia, especially in regions like Aceh with strong Islamic governance, limited empirical studies have explored the motivational factors that influence professional groups such as lecturers to pay *zakat* through formal institutions. This study fills this gap by examining behavioral determinants of *motivation to pay zakat profesi* among university lecturers, who have stable incomes and religious education backgrounds. The study analyzes the influence of *attitude*, *subjective norms*, *religiosity*, and *trust* on motivation to pay *zakat profesi* in Aceh Province. Using a quantitative causal approach, the study surveyed 161 Muslim lecturers from State Universities in Aceh via convenience sampling. Data were collected through questionnaires and analyzed with multiple linear regression in SPSS. The results indicate that *attitude*, *subjective norms*, *religiosity*, and *trust* all have significant positive effects on motivation to pay *zakat profesi*, both individually and collectively. The determination coefficient (R^2) of 0.625 shows these variables explain 62.5% of the variation in motivation, with other factors accounting for the remainder. These findings highlight the importance of fostering positive *attitudes*, strengthening *subjective norms*, enhancing *religious understanding*, and building *trust* in *zakat* institutions to increase professional *zakat* payment. This research offers practical insights for *zakat* institutions and local governments to sustainably raise public awareness and motivation to fulfill professional *zakat* obligations.

Keywords: Attitude, subjective norms, religiosity, belief, motivation, professional zakat

INTRODUCTION

Indonesia is one of the countries with a majority Muslim population, making it likely that Islamic concepts can be effectively applied to alleviate poverty (Hakim & Ab Rahim, 2024; Syahrir et al., 2023). One such instrument is *zakat* (Prakoso, 2022; Purwadani & Ridlwan, 2022; Mutmainnah et al., 2023). *Zakat* is a pillar of Islam and a fundamental element of Islamic law (Hildawati et al., 2021). It plays a critical social role by distributing wealth to ensure equitable economic conditions throughout the community (Mbodj & Laye, 2025).

According to the National Economic Survey (Susenas) by the Central Statistics Agency, the number of poor people in Indonesia reached 24.06 million, indicating many still lack decent economic and social welfare. The government sees *zakat* as a tool not only to alleviate poverty but also to improve public welfare and drive economic growth. One key type is income *zakat*, as most Indonesians earn income through their professions (Central Statistics Agency, 2025).

With new professions emerging—such as lecturers, engineers, advocates, and others—the potential for *zakat* contributions increases. Maximizing *zakat profesi* through institutions like the National Amil Zakat Agency (BAZNAS) can help reduce poverty (Khodijah, 2021).

Zakat profesi has become a priority for institutions such as BAZNAS and Islamic organizations. However, some Islamic scholars and mass organizations still debate its obligation (Nanda, 2022). This concept was not known during the Prophet's time and

represents a modern fiqh development without explicit *Quran* or *al-Sunnah* rules (Ghozali et al., 2020; Haikal & Mawaddah, 2023).

Zakat profesi is levied on income from professional work, such as salaries or honorariums, once the nisab and haul conditions are met (Baharuddin, 2023). Aceh Province, governed by Qanun Number 10 of 2018, grants special authority to Baitul Mal to manage *zakat*, *infaq*, *waqf*, and other religious assets independently under Islamic law.

Despite the religious obligation's importance, many hesitate to pay *zakat*. Like prayer, *zakat* holds a high Islamic status, combining worship with socio-economic impact (Nugraha & Zein, 2020; Nanda, 2022).

The first factor influencing intention to pay *zakat* is *attitude* (Fitrianiingtyas & Nasution, 2019; Maulidina & Solekah, 2020; Juliana et al., 2023). *Attitude* reflects a person's judgment of good and bad, influencing decision-making and intention. Prior studies affirmed *attitude*'s positive effect on zakat motivation, though some found no effect on professional zakat (Hakim et al., 2021; Hamdani, 2021; Hakim, 2023).

Next, *subjective norms*—social pressures from important others—influence behavior (Bulutoding et al., 2019; Saad et al., 2020). Many studies support the role of *subjective norms* in zakat motivation (Ari, 2022; Nurhasanah & Abbas, 2023; Hakim, 2023), though others report no effect (Othman et al., 2021).

Religiosity is another determinant, reflecting adherence to Islamic guidelines and belief in Allah, shaping willingness to fulfill zakat obligations (Pristi & Setiawan, 2019; Aligarh et al., 2021). Research generally finds higher *religiosity* leads to higher motivation to pay zakat, but some studies disagree (Munawar & Ridwan, 2022; Nugroho & Nurkhin, 2019).

Finally, *trust*—confidence that zakat institutions will act reliably and transparently—is crucial (Maulidina & Solekah, 2020; Rusman, 2020). Trust accumulates over time through positive experiences (Irawati & Ratno, 2020; Fitriyani & Irkhami, 2022).

Though *zakat* institutions facilitate payments, hesitancy persists due to weak religious responsibility, lack of trust, and limited self-awareness (Saad et al., 2020). Effective professional *zakat* management, supported by transparent financial reporting, helps ensure proper fund use and enhances institutional accountability (Rahmaningtyas et al., 2020).

This study addresses research gaps by investigating how lecturers in Aceh perceive and are motivated to pay *zakat profesi*, integrating four key factors—*attitude*, *subjective norms*, *religiosity*, and *trust*—within a unique socio-legal context. It enriches behavioral theory applications in Islamic social finance and offers practical guidance for zakat institutions and governments to improve collection and socio-economic welfare sustainably.

METHOD

This research was quantitative with a causal approach aimed at testing the influence of individual *attitudes*, *subjective norms*, *religiosity*, and *belief* on the motivation to pay *professional zakat*. The population consisted of all Muslim lecturers at State Universities (PTN) in Aceh Province who had a fixed income reaching the professional *zakat* nisab. Convenience sampling was used due to ease of access, time and cost efficiency, and practical considerations (Sugiyono, 2019). The sample size ranged from 100 to 200 lecturers from various PTNs in Aceh, which was deemed sufficient to test the relationships between variables without aiming for full population generalization.

Data collection involved distributing a questionnaire via a Google form link sent by email to the universities' Personnel Departments, who then forwarded it to the lecturers. The primary data collected through this questionnaire were based on predetermined items aligned with the study variables.

Before analysis, the questionnaire's validity and reliability were confirmed, and assumptions of normality, multicollinearity, and heteroscedasticity were tested to ensure the regression model's appropriateness.

Multiple linear regression analysis was employed to determine the influence of the independent variables on motivation to pay *zakat profesi*. The regression equation model was formulated accordingly.

$$Y_1 = \alpha + b_1x_1 + b_2x_2 + b_3x_3 + b_4x_4 + e$$

Where:

- Y1 = Motivation to Pay Professional Zakat
- A = Constanta
- B = Regression coefficient
- X1 = Individual Attitude
- X2 = Subjective norms
- X3 = Religiosities
- X4 = Trust
- Y = error

RESULTS AND DISCUSSION

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Hours of deviation
Motivation (Y)	161	26.00	40.00	32.7081	3.64287
Individual Attitude (X1)	161	18.00	30.00	25.6211	2.07046
Subjective Norms (X2)	161	6.00	25.00	16.5901	3.53814
Religiosity (X3)	161	6.00	25.00	16.6460	3.58366
Trust (X4)	161	18.00	30.00	26.8447	1.67541
Total	161				

The results of table 1 show that the Motivation variable has a minimum value of 26 and a maximum of 40, with an average of 32.71 and a standard deviation of 3.64. This data indicates that most of the respondents have moderate to high motivation. The Individual Attitude variable showed a minimum value of 18 and a maximum of 30 with an average of 25.62 and a standard deviation of 2.07. A high average indicates that respondents have a positive attitude towards the object or phenomenon being studied. The Subjective Norm variable has a minimum value of 6 and a maximum of 25 with an average of 16.59 and a standard deviation of 3.54. This average shows that the subjective norms perceived by respondents are at a moderate level. The Religiosity variable showed a minimum value of 6 and a maximum of 25 with an average of 16.65 and a standard deviation of 3.58. These results show that the level of religiosity of the respondents is in the medium to high category. The Confidence variable has a minimum value of 18 and a maximum of 30 with an average of 26.84 and a standard deviation

of 1.68. The highest average score among other variables indicates that respondents have a high level of trust in the object of the study. The lowest standard deviation indicates the homogeneity of respondents' answers, indicating an almost uniform perception of trust indicators.

The characteristics of the respondents can be seen more clearly in the following table 2:

Table 2. Characteristics of Research Respondents

No.	Respondent Characteristics	Sum	Frequency
1.	Gender		
	Man	37	23%
	Woman	124	77%
	Total	161	100%
2.	Age		
	20 -29 years old	26	16,1%
	30 -39 years old	105	65,2%
	40 - 49 years old	20	12,4%
	>50 years old	10	6,3%
	Total	161	100%
3.	Education		
	Magister	146	90,7%
	Doctor	15	9,3%
	Total	161	100%
4.	Tenure		
	< 5 years	15	9,3%
	5 – 10 years	125	77,7%
	>10 years	21	13%
	Total	161	100%

Source: Data processed (2025)

Validity Test Results

The results of the validity test for each question item for 161 respondents in this study can be seen in the following table 3:

Table 3 Validity Test Results

No	Item	Variable	Correlation Coefficient (R_{Count})	Critical Value 5% (R_{Table})	Info
1	X1.1	Individual Attitude (X1)	0,360	0.172	Valid
2	X1.2		0,673		
3	X1.3		0,308		
4	X1.4		0,570		
5	X1.5		0,819		
6	X1.6		0,787		
7	X2.1	Subjective Norms (X2)	0,841	0.172	Valid
8	X2.2		0,896		
9	X2.3		0,863		
10	X2.4		0,756		
11	X2.5	Religiosity (X3)	0,791	0.172	Valid
12	X3.1		0,843		
13	X3.2		0,899		
14	X3.3		0,866		
15	X3.4		0,771		
16	X3.5		0,797		

No	Item	Variable	Correlation Coefficient (R_{Count})	Critical Value 5% (R_{Table})	Info
17	X4.1	Trust (X4)	0,491	0.172	Valid
18	X4.2		0,686		
19	X4.3		0,538		
20	X4.4		0,629		
21	X4.5		0,711		
22	X4.6		0,538		
23	Y.1	Motivation (Y)	0,391	0.172	Valid
24	Y.2		0,756		
25	Y.3		0,451		
26	Y.4		0,866		
27	Y.5		0,455		
28	Y.6		0,693		
29	Y.7		0,299		
30	Y.8		0,771		

Source : Data processed (2025)

Based on the data contained in Table 3, it can be concluded that each question item in this research questionnaire is said to be valid. This can be proven by looking at the correlation value greater than the critical value ($N=161$) which indicates the number 0.172 (seen in the correlation critical value table *r product moment*) or has a significant score for all question items of 5%. Thus, the data obtained is valid and can be used to conduct research.

Reliability Test Results

A reliability test was carried out on 30 questions tested statistically using *Cronbach's coefficient alpha* greater than 0.60 with the help of SPSS. The results of the reliability test for 30 questions are presented in the following Table 4:

Table 4 Reliability Test Results

Variable	Number of Statement Items	<i>Cronbach Alpha</i>	The Critical Values of <i>Cronbach's Alpha</i>	Info
Individual Attitude (X1)	6	0,762	0,60	Reliable
Subjective Norms (X2)	5	0,885	0,60	Reliable
Religiosity (X3)	5	0,888	0,60	Reliable
Trust (X4)	6	0,613	0,60	Reliable
Motivation (Y)	8	0,762	0,60	Reliable

Based on the data contained in Table 4, it can be concluded that the questionnaire in this study can achieve the research objectives, this can be proven from the value of the Cronbach coefficient alpha greater than 0.60.

Classical Assumption Test Results

1) Normality Test Results

Table 5. Kolmogorov-Smirnov Test Normality Test

Unstandardized Residual	
Asymp. Sig. (2-tailed)	0,084

Source: Data processed (2025)

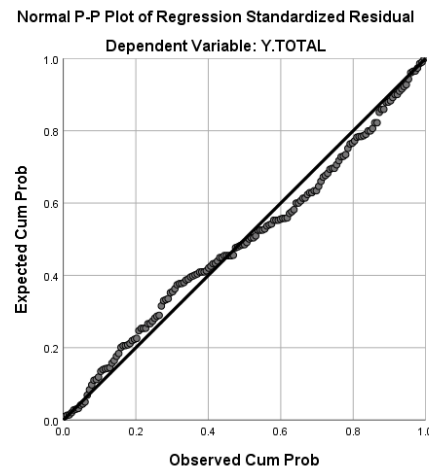


Figure 1. Normality Test

Source: Data processed (2025)

Based on Table 5, the significance value (Asymp. Sig. 2-tailed) is 0.084. If the significance value is more than 0.05, then the data is distributed normally. Then in figure 1 the normal graph of the probability plot of the data spread (dot) follows its diagonal line. Thus, it can be concluded that the residual data is normally distributed, and the regression model also meets the assumption of normality.

2) Multicollinearity Test Results

Table 6 Multicollinearity Test Results

Model	Tolerance	VIF
Individual Attitude (X1)	0,192	1,818
Subjective Norms (X2)	0,446	2,243
Religiosity (X3)	0,881	1,135
Trust (X4)	0,121	8,288

Source: Data processed (2025)

Based on the data contained in Table 6, it can be concluded that multicollinearity does not occur. This can be proven by each model having a value tolerance which > 0.10 and the VIF value < 10 .

3) Heteroscedasticity Test Results

Table 7 Heteroskedasticity Test Results

Type	Sig.
Individual Attitude (X1)	0,502

Type	Sig.
Subjective Norms (X2)	0,149
Religiosity (X3)	0,654
Trust (X4)	0,153

Source: Data processed (2025)

Based on the data contained in Table 7, each model has a Sig number of > 0.05 , so the regression model in this study does not have heteroskedasticity.

Patterns on the chart scatterplot It can also be seen whether the regression model experiences heteroskedasticity. If there are no specific pattern or scattered points above and below the number 0 on the Y axis, then there is no heteroskedasticity (Sugiyono). Figure 2 shows the results of the heteroskedasticity test using a graph scatterplot.

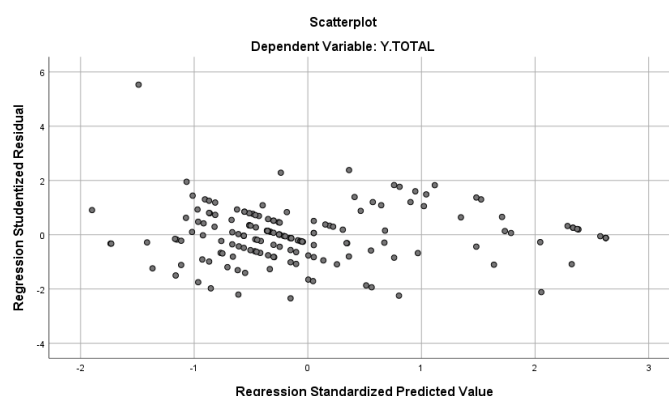


Figure 2 Heteroskedasticity Test

Source: Data processed (2025)

Based on Figure 2, there are no specific patterns or scattered points above and below the number 0 on the Y axis, so the regression model in this study does not have heteroskedasticity.

Results of Multiple Linear Regression Analysis Method

The method used to determine the influence of free variables on bound variables is multiple linear regression analysis assisted by the SPSS device. There are four independent variables in this study, namely attitude Individual (X1), Subjective norms (X2), Religiosity (X3), belief (X4). As for the bound variable, motivation (Y). Table 4.12 presents the results of multiple linear regression analysis.

Table 8 Multiple Linear Regression Analysis Results

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	7.713	3.183	
Individual Attitude (X1)	0.341	0.284	0.762
Subjective Norms (X2)	0.293	0.076	0.285
Religiosity (X3)	0.138	0.053	0.136
Trust (X4)	0.615	0.307	0.283

Source: Data processed (2025)

Based on the statistical calculations presented in Table 8, the following multiple linear regression equations are produced:

$$Y = 7.713 + 0.341X_1 + 0.293X_2 + 0.138X_3 + 0.615X_4 + e$$

Based on the regression equation above, it can be concluded that 7.713 is a constant value. If there are no four independent variables, then the motivation is 7.713. A value of 7.713 also shows that four independent variables can contribute significantly to influencing motivation by multiples of 7.713.

Hypothesis Testing Results

1) Determination Coefficient Test Results (R^2)

The determination coefficient (R^2) test was to measure how far the regression model was able to explain the bound variable using the determination coefficient. The value of the determination coefficient is between zero and one, if it is closer to one, it can be said that the greater the influence that the free variable gives to the bound variable. The results of the determination coefficient test are presented in Table 9:

Table 9 Determination Coefficient Test Results (R^2)

Model	R	R Square	Adjusted R Square
1	0.790a	0.625	0.615

Source: Data processed (2025)

Based on Table 9, the value of the determination coefficient (R^2) is 0.625 or 62.5%. This means that the motivation to pay professional zakat can be explained by four independent variables, namely attitude Individual (X_1), Subjective norms (X_2), Religiosity (X_3), belief (X_4) by 62.5%. The remaining 0.375 or 37.5% is explained by other factors such as income, understanding of professional zakat, local social and cultural environment, and government regulatory support that is not included in this research model.

2) Partial Test Results (Statistical Test t)

Table 10 Partial Test Results

Model	t	Sig.
1 (Constant)	2.423	0.017
Individual Attitude (X_1)	4.724	0.000
Subjective Norms (X_2)	3.876	0.000
Religiosity (X_3)	2.605	0.010
Trust (X_4)	2.005	0.047

Source: Data processed (2025)

In Table 10, you can see the value of the Individual's attitude calculation of 4,724 and the value of the table of 1.65. Based on the explanation that has been explained earlier, if the value of the tcount > ttable using a significance level of 5%, then the hypothesis is acceptable. Hence, the tcount value of the ttable > is 4,724 > 1.65 with a significance value (sig.) by 0.000,

then the null hypothesis (H_{01}) is rejected, and the alternative hypothesis (H_{a1}) is accepted. This means that the attitude of the individual has a significant influence on the motivation to pay professional zakat. Furthermore, the t-value of the subjective norm calculation is 3.876 and the ttable value is 1.65. Based on the explanation that has been explained earlier, if the value of the tcount > ttable using a significance level of 5%, then the hypothesis is acceptable. Hence, the value of the tcount > ttable is $3,876 > 1.65$ with a significance level of 5%, then the null hypothesis (H_{02}) is rejected, and the alternative hypothesis (H_{a2}) is accepted. This means that subjective norms have a significant influence on the motivation to pay professional zakat. For the t-value of religiosity of 2.605 and the ttable value of 1.65, the null hypothesis (H_{03}) is rejected, and the alternative hypothesis (H_{a3}) is accepted. This means that religiosity has a significant influence on the motivation to pay professional zakat. Then the confidence t-value is 2.005 and the ttable value is 1.65, then the null hypothesis (H_{04}) is rejected, and the alternative hypothesis (H_{a4}) is accepted. This means that trust has a significant influence on the motivation to pay professional zakat.

3) Simultaneous Test Results (Statistical Test F)

Table 11 Simultaneous Test Results

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	26,307	6	4,385	38,136	0,000
Residual	7,243	63	0,115		
Total	33,551	69			

Source: Data processed (2025)

In table 11, the results of testing individual attitudes (X1), subjective norms (X2), religiosity (X3), beliefs (X4), show a Fcal value of 38.136. Using a significance level of 0.05 and a confidence level of 95%, the value of degree of freedom (df_1) = 5 and degree of freedom (df_2) = 155 is obtained, then the value of Ftable is 2.42. The value of Fcal > Ftable is $38.136 > 2.42$ and the sig value of 0.000 means less than 0.05, so it can be concluded that the testing of individual attitudes, subjective norms, religiosity and beliefs have a simultaneous effect on the motivation to pay professional zakat in Aceh Province.

The Influence of Individual Attitudes on the Motivation to Pay Professional Zakat

The results of the study show that individual attitudes have a positive and significant effect on the motivation to pay professional zakat. This shows that the more positive a person's attitude towards professional zakat, the higher the motivation or motivation to pay it.

An individual's attitude reflects a person's assessment of the benefits and importance of professional zakat, both from a spiritual, social, and economic perspective. In this context, individuals who have a positive view of zakat will feel more motivated to voluntarily pay it regularly. The results of the research are in line with the Theory of Planned Behavior which strengthens the theory of Planned Behavior which states that attitude is one of the important determinants in shaping a person's intention and motivation to act. The more positive a person's attitude towards an action (in this case, paying professional zakat), the stronger the intention and motivation to carry it out (Zain & Ramli, 2020).

Several previous studies by Alalwan et al. (2020) found that in Saudi Arabia which highlighted that a positive attitude towards zakat is the main predictor of motivation to pay income zakat. Hakimi et al. (2022) show that a positive attitude towards zakat will strengthen a person's desire to fulfill these obligations. Then Harianto et al. (2021) found that individual attitudes significantly influenced the behavior of paying professional zakat among lecturers in Lhokseumawe City. Respondents who expressed a positive attitude towards the importance of zakat tended to have a stronger commitment to pay it regularly. Daud and Wahid (2025) stated that attitudes towards zakat compliance in Malaysia have a significant influence on the intention to pay zakat, including professional zakat.

Research by Fadilah et al. (2020) shows that the better a person's attitude towards the importance of zakat, the higher his motivation to pay zakat voluntarily, without the need for external pressure. This attitude is formed not only from religious knowledge, but also from personal experience, social environment, and perception of the accountability of zakat institutions.

Individual attitudes are a crucial element that affects a person's motivation in paying professional zakat. The formation of this attitude does not only depend on religious knowledge, but is also influenced by personal experience, social perception, and the ease of services offered by zakat management institutions (Huda et al., 2019).

Thus, it can be concluded that individual attitudes play an important role in shaping a person's motivation to pay professional zakat. Therefore, efforts to increase the motivation to give zakat must start from the formation of a positive attitude through education, counseling, and strengthening religious and social values related to zakat.

The Influence of Subjective Norms on the Motivation to Pay Professional Zakat

Based on the results of the study, subjective norms have a significant influence on individual motivation in the motivation to pay professional zakat. This means that individuals who feel support or encouragement from their social environment tend to have higher motivation to pay professional zakat. On the other hand, individuals who are in an environment that is less supportive or does not pay attention to zakat obligations, tend to have lower levels of motivation.

Subjective norms refer to an individual's perception of social pressure or the influence of people who are considered important in his life such as family, peers, religious leaders, and the work environment on certain actions, in this case paying professional zakat (Azzahra & Saepudin, 2021).

In the theory of planned behavior, the stronger the social impulse that is considered important by the individual, the more likely the individual will have the motivation and intention to carry out the behavior. Positive social pressures, such as the invitation of religious or cultural leaders to share in the month of Ramadan, as well as the tradition of the Acehnese people who respect adherence to religious teachings, contribute greatly to the formation of motivation to pay professional zakat. In this case, social norms not only serve as a reminder, but also as a reinforcement that emphasizes that these actions are not only for personal interests, but also part of social responsibility towards the ummah (Zikri, A., & Siregar, 2020).

This research is in line with the research of Hakimi et al. (2022) which shows that subjective norms have a significant influence on the intention to pay professional zakat. In their

research, respondents stated that support from people around them, including superiors at work and religious leaders, was very influential in their decision to pay zakat. Then the research of Daud and Wahid (2025) found that the social norms of the Muslim community in Malaysia, including the influence of family and work environment, also shape the intention to pay income zakat. In other words, when a person believes that important people in his life expect him to do a certain behavior, then he is more likely to be motivated to do so.

Research by Ramadhani et al. (2021) revealed that social norms in the form of invitations from religious leaders, reminders from zakat institutions, and organizational culture in the workplace can create positive social pressure that encourages a person to be more motivated in paying zakat. The stronger the social pressure, the higher the likelihood that a person has a strong motivation to fulfill his zakat obligations.

Thus, subjective norms have been proven to contribute to building and strengthening a person's motivation to pay professional zakat. A supportive social environment, as well as the collective view that zakat is part of moral and social responsibility, makes the motivation to pay professional zakat grow not only from within, but also from social expectations that continue to accompany individuals in their daily lives (Syaputra et al., 2025).

The Influence of Religiosity on the Motivation to Pay Professional Zakat

Based on the results of the study, it is shown that religiosity has a significant influence on individual motivation in paying professional zakat. This means that the higher the level of religiosity of a person, the greater the motivation in him to pay professional zakat regularly and consciously. Religiosity is one of the important factors that affect a person's motivation in carrying out religious obligations, including paying professional zakat.

Religiosity in this context not only reflects how often a person performs ritual worship such as prayer, fasting, and reading the Qur'an, but also how religious values are embedded in his daily life. When a person has a strong religious understanding and experience, he will see zakat not only as a legal obligation, but as a form of obedience and love for Allah. Zakat is a symbol of social concern rooted in the belief that the property owned is a trust, and part of it must be distributed to those in need (Wulandari & Ramadhani, 2022).

These findings are in line with the context of the Acehnese people who strongly uphold religious values in social life and government. The Islamic sharia-based legal system that prevails in Aceh strengthens the role of religion in shaping the community's collective awareness of worship, including zakat. In conditions like this, individuals who have a high level of religiosity will be more internally encouraged to pay zakat as a form of implementation of Islamic teachings in their professional lives (Sulaiman, 2019).

In line with the results of research by Hudaefi and Heryani (2021) which shows that religiosity is the dominant factor that affects motivation in paying income zakat. Individuals who have a high religious orientation remain consistent in giving zakat, despite facing economic pressure or limited access during the pandemic. Then Yusof and Osman (2022) in their study in Malaysia showed that religiosity has a direct influence on the intention to pay professional zakat and indirectly strengthens the influence of subjective attitudes and norms.

In addition, research by Mutmainnah and Najib (2023) among young professionals in Jakarta shows that a high level of religiosity is directly proportional to the intensity of zakat payments, especially among formal sector workers. Those who prioritize religious values in

work tend to be more disciplined and consistent in paying zakat, not because of social pressure, but because of spiritual awareness.

Theoretically, these findings reinforce the concept of religiosity as the main foundation in the formation of a person's internal motivation. In intrinsic motivation theory, religiosity is considered to be a driving force that stems from deep individual values and beliefs. When a person believes that paying zakat is a form of obedience that is worth the reward and brings blessings to life, then this motivation is born without the need for external coercion (Hassan & Ashraf, 2021).

Thus, religiosity has proven to be the main driver of motivation to pay professional zakat. Strong faith values and spiritual understanding make zakat not just an administrative obligation, but a worship that is carried out with full awareness, sincerity, and commitment.

The Influence of Trust on the Motivation to Pay Professional Zakat

The results of this study show that trust has a significant influence on the motivation to pay professional zakat. This means that the higher the level of trust of individuals in the zakat management institution and its distribution system, the higher their motivation to pay professional zakat.

Theoretically, the influence of this belief is in line with the Theory of Reasoned Action model and the concept of social psychology which states that belief increases a person's intention to perform an action, especially those involving the risk of using funds. Trust reduces the perception of risk and increases the perception of control over outcomes. The trust referred to in this context includes several dimensions, such as trust in the integrity of zakat institutions, the competence of zakat managers, and transparency and accountability in zakat management. Individuals who feel confident that the zakat they pay will be managed properly, transparently, and on target, will be more motivated to fulfill their professional zakat obligations. Trust in zakat management institutions, such as the State Amil Zakat Agency (BAZNAS), the Amil Zakat Institute (LAZ), or digital zakat platforms, plays a significant role in shaping a person's motivation to pay professional zakat (Susanti & Purnamasari, 2020).

In an area like Aceh Province, where religious norms and sharia governance go hand in hand, the level of trust in zakat management institutions is crucial. Trust not only reduces doubts about the effectiveness of zakat distribution, but also creates a sense of security and comfort in the practice of zakat (Sulaiman, 2019).

This research is in line with Anisa et al. (2023) who found that trust significantly affects interest in paying professional zakat. These results confirm that when people are confident in the credibility and integrity of the manager, they will be more encouraged to pay zakat through official channels. Then Fahmi and Mukhlis (2022) found that trust in zakat institutions partially had a significant effect on the motivation to pay professional zakat.

Therefore, it can be concluded that a person's trust in zakat institutions plays an important role in shaping individual motivation to pay professional zakat. This increase in trust does not only depend on the transparency of zakat institutions in managing zakat funds, but also on their efforts to build close relationships with the community, thereby fostering a sense of security and confidence for muzakki in fulfilling their obligations.

CONCLUSION

The study found that individual *attitudes*, *subjective norms*, *religiosity*, and *beliefs* significantly influenced the motivation to pay professional *zakat* in Aceh Province, both individually and collectively. However, due to the limited sample size and focus solely on lecturers from several universities in Aceh, the findings cannot be generalized nationally. Future research should broaden the respondent scope and incorporate additional variables such as the perception of convenience, prior *zakat* payment experience, and the role of digital technology (*e-zakat*) to provide more comprehensive insights. For local governments and related agencies, enhancing education on professional *zakat* and developing policies that facilitate payment—such as integrating *zakat* collection into agency and company payroll systems—would support increased compliance and ease of payment.

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