

ABSTRAK

Putri Anjarwati. 105 251 1045 18. Analisis Zakat Profesi Dan Nisab Kelayakan Pendapatan Seseorang Terhadap Kewajiban Membayar Zakat (Studi Objek Lazismu Kota Makassar). Dibimbing oleh Dr. Ir. H. Muchlis Mappangaja, MP dan Mega Mustika Mega Mustika, SE. Sy., MH.

Jenis penelitian ini merupakan penelitian kuantitatif, yang dilakukan di kota Makassar. Penelitian ini bertujuan untuk mengetahui bagaimana analisis zakat profesi dan nisab kelayakan pendapatan seseorang terhadap kewajiban membayar zakat di lazismu makassar. Dalam penelitian ini terdapat tiga variabel, yaitu X_1 Zakat Profesi, X_2 Nisab Kelayakan Pendapatan sebagai variabel independent dan Y Kewajiban Membayar Zakat sebagai variabel dependen.

Total sampel pada penelitian ini berjumlah 30 orang. Pengumpulan data dilakukan dengan cara penyebaran kuesioner online atau angket. Selanjutnya data yang diperoleh tersebut kemudian di olah menggunakan metode Partial Least Square (PLS) yaitu metode berbasis keluarga regresi.

Hasil penelitian ini membuktikan bahwa variabel zakat profesi memiliki pengaruh signifikan karena $t_{hitung} = 31.80478 >$ dari nilai $t_{tabel} = 2.04841$ terhadap variabel nisab kelayakan pendapatan, variabel zakat profesi tidak berpengaruh dengan nilai $t_{hitung} = 1.66241 <$ dari nilai $t_{tabel} = 22.04841$ variabel kewajiban membayar zakat, sedangkan hubungan antara variabel nisab kelayakan pendapatan tidak berpengaruh signifikan dengan nilai $t_{hitung} = 0.908278 <$ dari nilai $t_{tabel} = 22.04841$ variabel kewajiban membayar zakat.

Kata kunci: Zakat profesi, nisab kelayakan pendapatan dan kewajiban membayar zakat.

ABSTRACT

Putri Anjarwati. 105251104518. Analysis Of Professional Zakat And The Eligibility Nisab Of One's Income Towards The Obligation To Pay Zakat (Study Object Lazismu Makassar City) Supervised by Dr. Ir. H. Muchlis Mappangaja MP and Mega Mustika, SE. Sy.,MH.

This type of research is a quantitative research conducted in the city of Makassar. This study aims to find out how the analysis of professional zakat and nisab eligibility of one's income for the obligation to pay zakat in Lazismu Makassar (study object Lazismu Makassar City). In this study consisted of the three variables, namely X_1 professional zakat, X_2 nisab income eligibility as an independent variable and Y obligation pays zakat as a dependent variable.

The total sample in this study was 30 people. Data collection was carried out by distributing online questionnaires and subsequent questionnaires. The data obtained were then processed using the partial Least Square (PLS) method, namely the family line regression method.

The result of this study prove the professional zakat has a significant influence because the value of $t_{count} = 31.80478 >$ from $t_{table} = 2.04841$ on the income eligibility nisab variable, the professional zakat variable has no effect on the value of $t_{count} = 1.66241 <$ from the value of $t_{table} = 22.04841$ the variable of the obligation to pay zakat, while the relationship between the income eligibility nisab variable has no significant effect on the value of $t_{count} = 0.908278 <$ from the value of $t_{table} = 22.04841$ the obligation to pay zakat variable.

Keywords: professional zakat, nisab of income eligibility and obligation to pay zakat