

Driving Factors of Zakat Payment by The Farmers to the Development of Sharia Economy-Based Rural: Case Study in Wonosobo, Central Java, Indonesia

Yuni Yulia Farikha*

* PhD Student at Faculty of Management and Humanities, Universiti Teknologi Petronas, Malaysia

Diterima: 5 August 2018 / Direvisi: 1 December 2018 / Disetujui: 25 December 2018

Abstract: *Farmers can also be a driver of zakat payments for their community. In Indonesia, the potato farmers in Dieng Plateau, Wonosobo, Central Java, have practiced it more than 30 years. This paper would like to explore the practice of zakat in Kalilembu Village in Dieng Plateau by inquiring the driving factors of the farmers to pay zakat. Through qualitative approach, this study distributes questionnaire and interview the farmers who routinely pay zakat. This study deduces that the driving factors of the farmers to pay zakat are: religious motivation, economic, governance of zakat, and zakat payer satisfaction. This study recommends the zakat payments by farmers in this village become a role model for the development of sharia economy-based rural with the community as a prime driver.*

Keywords: *Zakat, Farmer, Driving Factors, Sharia Economy-based Rural*

JEL Classification: *O18, P25, R51, Z12*

Korespondensi: Yuni Yulia Farikha

Alamat: Faculty of Management and Humanities, Universiti Teknologi Petronas, Malaysia

Email: yuni_g02826@utp.edu.

INTRODUCTION

Islam is very strict in fighting poverty in order to avoid the broad dangers of it, and uphold the spirit of brotherhood between Muslims. Work out is a tool that can be taken to fight poverty. Work out is also the first attempt to obtain wealth, as well as the first element to prosper the world that God has entrusted to humans. Muslim communities are obliged to mobilize all the capabilities of natural and human resources to overcome the dangers of poverty.

Islam commands every person to work and try to find livelihood in fulfilling themselves and their families and also join in giving charity in the way of Allah. People who are unable to work and have no inheritance or savings to cover their needs, then they are the amenability of their well-off siblings. Islam does not forget those who are destitute and poor. God has also set certain parts for them in the wealth of the rich. So, the main purpose of zakat is to meet the needs of the poor.

Zakat is a *maaliyyah ijtima'iyah* worship that has a very important, strategic and decisive position, both in terms of Islamic doctrine and the development of people's welfare. As a principal worship, zakat is one of the pillars (third pillar) of the five pillars of Islam so that its existence is known automatically and is an absolute part of one's Islam. If we consider the position of zakat and prayer in Islam, then the two main points of worship are very side by side. No less than 28 times Allah mentions zakat in tandem by calling prayer. This shows the perfection of the relationship between the two worships in terms of virtue and importance.

Bahri (2015) studies that the management of zakat in Indonesia developed since the era of Islamic kingdom until today. It is an ever-changing management from firstly being managed by government only and then secondly, managed by the society and currently, it is managed by government and private organizations. Zakat in Indonesia has been growing gradually. The zakat regulation states on Zakat Management Act No 23/2011. Firdaus et al (2011) depicts Indonesia's zakat potential to reach Rp217 trillion rupiahs (USD23 billion) and currently, the zakat collection is 0.80% of the potential. Furthermore, based on the study by Monzer Kahf, Juwaini (2016) indicate the prediction that Indonesia's zakat potential will achieve Rp237.9 trillion rupiahs. It expresses that Indonesia has high potential of zakat needed to be developed. A comprehensive regulatory framework along with good will and good governance is believed to be able to increase the amount of zakat collection and expand its distribution range.

Indonesia has an abundant of natural resources and strategic location geographically. Moreover, Food and Agriculture Organization (FAO) report that Indonesia is a main producer of agricultural products (www.fao.org). Although the number of farmers decrease per year (Epetani, 2017), however, based on Badan Pusat Statistik (BPS) or Indonesia's official institution for statistics, data on February 2016, there are 31, 74% or equal to 38,290,000 of labor force in Indonesia who work in the agriculture sector (Kompas, 2017). This also means that zakat from agriculture has prospective to be developed in Indonesia.

Dieng, Wonosobo in Central Java is one of the best towns which produce potato. Dieng Plateu is a strategic place for planting potatoes, therefore potatoes bring prosperity for the farmers in the area. Surprisingly, farmers' devoted awareness to pay zakat on their potatoes are startling. The zakat collection and distribution managed by the committee in the villages are appointed by the society themselves. They called a routine payment of *zakat mal* (meaning zakat on wealth). Several villages in Dieng Plateu which practice zakat payment namely are Kejajar, Jojogan, Tieng, Patak Banteng and Kalilembu. This paper

would like to explore the practice of zakat in Kalilembu and to investigate the factors which drive the farmers to pay zakat.

LITERATURE STUDY

Zakat

Zakat is third pillar of Islam. It means growth, increase and purify (Sabahaddin, 1985). One of the Quran verses which mentions about zakat can be found in Surah Al Tawbah; verse 103. The meaning is *“Take, (O Muhammad), from their wealth a charity by which you purify and cause them increase and invoke (Allah’s blessing) upon them. Indeed, your invocations are reassurance for them. And Allah is Hearing and Knowing”*.

Zakat has an important role in the society specially to solve the poverty problems. Many scholars highlighted the objective of zakat from socio-economic perspective such as Mannan (1986), Haneef and Mahmud (2011) and Norma and Abdullah (2011). Zakat has at least a minimum of five objectives based on the previous studies. First, it covers the moral, social and economic domains of Islamic finance. The second objective is to stimulate the growth of economic and increase productivity by the circulation of prosperity. Third, to solve the consumption demand of the poor and needy. Fourth, to make sure equitable distribution of wealth and income. Finally, through zakat distribution, Muslim individuals are able to feel healthy and productive in the macro level.

There are five categorizes of zakat namely as *al ‘ayn* (gold and silver), *al tijarah* (trading), *al harth* (agriculture), *al mashuuyyah* (animal product) and *al rikaz* (exploited assets) (Wahbah al Zuhaili, 1994). On the other hand, Al Qardawi (2000) adds another category of zakatable wealth which are zakatable assets, zakat on livestock, zakat on business inventory and zakat on earning of laborers or professionals.

By paying zakat on agriculture, it is one of the ways to praise Allah since He has provided earth with all facilities that makes plantation growth elsewhere (Qardawi, 2000). One of the evidences in the Quran that explain zakat on agriculture as mention in Surah Al-An’am verses 141. The meaning is, *“And He it is who causes gardens to grow, [both] trellised and untrellised, and palm trees and crops of different [kinds of] food and olives and pomegranates, similar and dissimilar. Eat of [each of] its fruit when it yields and give its due [zakat] on the day of its harvest. And be not excessive. Indeed, He does not like those who commit excess”*.

Whereas, the evidence from Quran about zakat on trading (*al tijarah*) as state in verses Al Baqarah 267 (Qardawi, 2000). The meaning is, *“O you who have believed, spend from the good things which you have earned and from that which We have produced for you from the earth. And do not aim toward the defective therefrom, spending [from that] while you would not take it [yourself] except with closed eyes. And know that Allah is Free of need and Praiseworthy”*.

Previous Study on Motivation to Pay Zakat

The study on motivation to pay zakat can be found from previous studies. Much information can be obtained from the prior references, however most of them investigate about zakat on salary. It has very limited information about motivation to pay zakat on trading and zakat on agriculture. Part of these studies are done by Nor et al (2004), Sanusi AN et al (2005), Wahid H et al (2005), Ahmad and Wahid (2005), Bidin and Idris (2009), Mujiyati et al (2010), Bakar and Rashid (2010), Ahmad et al (2011), Hasan et al (2011), Huda et al (2012), Ahmad Mukhlis et al (2013), Mustafa et al (2013), Sapingi et al (2013), Haekal et al (2015), N. Kurniawati et al (2015), and Juliana Nasution (2017).

Firstly, Nor et al (2004) investigated the factors which affect the payment of zakat on income of UKM professional staff. They found that locational, demographic, accommodation and educational perspective are factors which contribute to the payment of zakat income. Specifically, faith and zakat understanding are the most significant factors that influence the payment of zakat on income.

On the other hand, Sanusi et al (2005) examine the behavior of staff UUM to pay zakat. They found there is positive relationship between social standard and number of dependent toward compliance behavior to pay zakat on salary. The data collected from 120 individual staff of UUM.

To identify significant factors that contribute toward the awareness of zakat payment relating to location, demographic, facility and educational factors, Wahid H et al (2005) observe that payer satisfaction of zakat distribution is one of the significant factors by using econometric analysis. In the same year, Ahmad and Wahid (2005) studied the acceptance and perception of zakat. They found that religious and education level affect significantly the level of willingness to pay zakat

Bidin and Idris (2009) try to determine factors that influence the variable intention to comply with zakat payment among Muslim employees. By using Theory of Planned behavior, they discover three components of attitude, three components of subjective norm and perceived behavioral control has significantly related to the intention to comply with zakat payment.

Mujiyati et al (2010) find out if promotion, number of network and moment are simultaneously affecting significantly on receipts of zakat, infaq and shadaqa in Solo by using F test. Whereas, Bakar and Rashid (2010) identify factors that may influence the Muslim behavior towards zakat on income. This research is conducted in one of Islamic universities in Malaysia. They found 281 academicians from the three faculties influenced by three factors motivated them to pay zakat. The factors are social, religious and economic.

Also, the case study of Aceh (Ahmad et al, 2011) depict that factor of demography (gender and age), reference group, education and the perception of tax system significantly influenced individual to pay zakat rather than zakat law. In addition, there is a positive relationship between economic and attitude factors towards evasion on zakat of income. It was the result of Hasan et al studied in 2011 when he conducted researches in 254 respondents in Malaka. Huda et al (2012) determine the effect of attitudes, subject norms and control behavior on muzaki intention to pay. By using multiple linear regression for analysis data from 247 muzaki, they found that attitudes and control behavior has positive and significant effect, while subject norms do not.

The study conducted by Ahmad Mukhlis et al (2013) states that the factors that influence a person's compliance in paying zakat are: skills of zakat management organizations (OPZ), faith, the level of social awareness, the level of understanding of religion, self-satisfaction and expecting a reply. This research accommodates the resources obtained from 100 respondents with diverse categorization, based on the gender, age, occupation, level of education and income levels in Bogor.

Based on literature review and experience survey from individual Muslims in 12 mosques across four states in Malaysia, Mustafa et al (2013), discovered that there are four factors which were identified to influence zakat payers' trust namely; perceived board capital, perceived disclosure practices, perceived stakeholder's management and nature of the relevant zakat institutions. In addition, only the perception of governmental ownership of zakat institutions has a negative impact on zakat payer trust.

While research conducted by Kurniawati et al (2015) states that the factors that influence a person's decision to pay zakat through zakat institutions are: psychological factors (beliefs, communication, family, knowledge and reference groups), social factors (interaction, work and achievement), lifestyle, and cultural factors (culture embedded and culturally adjust). This study distributed questionnaires to 204 respondents, where as much as 44.6% of respondents decided to choose how to pay zakat through institutions and 55.4% of them decide to choose to pay zakat through non-institutions.

Sapingi et al (2013) study about attitude, subject norms and behavior control may influence compliance intention of academics in paying zakat. The research collected data from 201 respondents in Kuantan and Pahang. Using theory of Planned Behavior, the result was attitude and perceived behavior control has significant relationship with intention to pay zakat. The study conducted by Juliana Nasution (2017) explained that about 24% of the variables of faith, appreciation, altruism and organization affect one's compliance to pay zakat, while the other 76% is explained by other factors.

Lastly, Heikal et al (2014) study the intention to pay zakat commercial by distributing questionnaires to 150 traders in Aceh. They depict that the subjective norms, perceived behavioral control and past behavior partially have positive and significant influence towards the intention to pay zakat. Furthermore, the past behavior variable has the most dominant impact towards the intention of zakat payer, while attitude has the least impact towards the intention.

In summary, from the previous references, it can be concluded that many factors motivate people to pay zakat. The factors are locational, demographic (gender and age), accommodation, education level, payer satisfaction of zakat distribution, attitude, subjective norm, promotion, number of networks, moment, social, religious, economic, reference group, control behavior. Also, there are four factors that can influence zakat payer trust namely perceived board capital, perceived disclosure practices, perceived stakeholder's management and nature of the relevant zakat institutions.

RESEARCH METHOD

This study is case study. Yin (1994) define case study is preferred strategy using how and why questions, need a little control over events and it focus on the real-life situation. The reason why case study was used in this research because it is an ongoing situation and through case study, it will help to achieve the objective of this research appropriately.

This study is qualitative, relying extensively on data interview and questionnaires. Descriptive analysis is presented to describe the practice of zakat in Kalilembu and to investigate the factors which drive the farmers to pay zakat by conducted interview and also distribute questionnaires to the 3 of zakat committee and 61 of zakat payers.

RESULT AND DISCUSSION

The Practice of Zakat in Kalilembu

Kalilembu sub village is located in Dieng village, Kejajar sub district, Wonosobo district, Central Java province, Indonesia. Dieng position is 2000 meter above sea level, located between Sindoro and Sumbing Mountain and famous as tourism place "Dieng Plateu" consist of volcanic complex "Sikidang crater", Arjuna temple and Color Lake. However, Dieng Plateu not only has a beautiful view but also well for farming. There are variety of vegetable farms in Dieng Plateu. Examples include cabbage, broccoli, corn, mushroom, raddish, tomato, carrot, celery, with potatoes as the dominant vegetables

planted on the farm land. Hence, potato become commercial product that can improve the economics of the society.

There are 16 villages in Kejajar sub district. Several villages of it are practicing zakat payment, such as Tieng, Dieng, Jojogan. Kejajar, Parikesit and Patakbanteng village. Most of the zakat payers are the farmers who generated income from planting potatoes. One of the sub village in Dieng that practice zakat is Kalilembu.

Presently, Kalilembu sub village is occupied by 291 families; roughly around 1021 individuals. Most of the people living there are potato farmers. The practice of zakat was speculated to have started in the year 1985 when KH Muslih return from Islamic boarding school Krapyak, Yogyakarta, Indonesia and taught the people of his village to pay zakat mal through sermons before Friday prayer and during Islamic gatherings. He studied under KH Munawir, who was a famous scholar at that time. At First, KH Muslih begun to collect the zakat mal from his family with the money attained from selling the harvested potato. Then, the zakat fee compiled was distributed among the poor (*faqir* and *miskin*). At that time, the population of Kalilembu were 40 families only.

The farmers pay zakat on trading (*tijarah*) which is 2.5% from selling the potatoes. The percentage 2.5% stems from the argument that due to potatoes not being included as staple food, hence, it is not obligatory to pay the normal zakat on agriculture which is 5 to 10%. Potato is commercial product sold on the basis of zakat on trading not zakat on agriculture.

The Factors Drive the Farmers to Pay Zakat

Religious Motivation

Zakat in Kalilembu has been successfully practiced. The first factor drive the farmers to pay zakat is religious motivation. This motivation collectively exist in the village. It is accordance to the opinion of Haneef and Mahmud (2011). They believe that zakat will only be successful if the state provides an Islamic environment. The society has a good understanding about zakat and they also have strong commitment to pay zakat regularly. One of the reasons is because most of them search for Islamic knowledge in Islamic boarding school. From the Table 1, we can see that almost 82% of the zakat payer graduated only from elementary school. Then, after finishing basic school in their village, most of them will go to non-formal education which provide Islamic environment that we call as traditional *pesantren* (Islamic boarding schools) the number is around 55% of them. They will go to another city for deeper study about Islam under some Muslim scholars (ulama). Among the Islamic boarding schools are located in Tegalrejo Magelang, Krapyak and Pandaran in Yogyakarta, Garung, Geger and Jawar in Wonosobo and Banjarnegara.

Table 1. Demography of the Respondents

Variable	Category	Freq	%
Gender	Male	59	96.72
	Female	2	3.28
Age	Under 25	1	1.64

Variable	Category	Freq	%
	26-40	20	32.79
	41-55	18	29.51
	56 above	22	36.06

Marital status	Single	0	0
	Married	59	96.72
	Widow	2	3.28
Perform hajj	Not yet	28	45.90
	Yes, age under 30	7	11.48
	Yes, age 31- 40	11	18.03
	Yes, age 41-50	10	16.39
	Yes, age above 51	5	8.20
Education	No formal education	2	3.28
	Elementary school	50	81.97
	Junior high school	4	6.56
	Senior High School	3	4.91
	Bachelor	2	3.28
	Islamic Boarding school	34	55.74
Occupation	Potato Farmer	61	100
	Other	0	0
Duration of payment	1-5 years	19	31.14
	6-15 years	21	34.43
	More than 15 years	21	34.43
Payment Freq per year	1	19	31.14
	2	4	6.56
	3	3	37.70
	More than 3	15	24.60

Source: Author summary from questionnaires

Economic Factor

As a farmer, the income varies depending on the revenue generated from their plantation. Planting period for potatoes per season is 90-100 days and the income is not fixed depending on the success or fail of the harvest. If the weather is good, free from pest and the price of potato is high in the market, then the farmers will earn high income and they can pay zakat. Otherwise, if their plant failed, they cannot pay zakat. In fact, as we can see from the Table 2, the number of zakat payer fluctuates. However, the unsuccessful harvest is very small percentage compare to the successful ones. As shown from the Table 2, the trend of the amount of zakat collection is increasing year to year. Therefore, economic factor is the second factor which drive the farmers to pay zakat as supported by the previous researches that are conducted by Sanusi (2005) and Bakar & Rashid (2010).

After the zakat payment leader; KH Muhsin passed away in 1999, he was replaced by KH Nurkholish subsequently followed by H Nur Chozin until 2000. The present leader; HM Yusuf started from the year 2000. The leaders of zakat payment graduated from Islamic boarding schools renowned as knowledgeable person(s) in religious matters. The progress of zakat payment practice is shown by the increase in number of the people paying zakat from 10 to 107 families, the amount of the zakat being paid (Rp174,680,000) as well as the management. The collection of zakat is as shown in the Table 2.

Table 2. Zakat Collection in Kalilembu

Year	Minimum Zakat (Rp)/year	Maximum Zakat (Rp) /year	Total Zakat (Rp)	Number of zakat payer
2001	100,000	5,000,000	69,420,000	80
2002	150,000	5,000,000	69,764,250	82
2003	125,000	5,000,000	53,713,000	73
2004	100,000	5,000,000	64,780,000	85
2005	-	-	-	Not available
2006	100,000	5,000,000	84,762,500	91
2007	100,000	5,000,000	99,720,500	88
2008	100,000	5,000,000	105,490,300	91
2009	100,000	5,000,000	114,193,000	87
2010	-	-	-	Not available
2011	-	-	-	Not available
2012	100,000	5,000,000	106,638,000	83
2013	150,000	5,000,000	126,090,000	88
2014	100,000	5,000,000	165,300,000	98
2015	125,000	5,000,000	150,677,000	98
2016	100,000	5,000,000	174,680,000	107

Source: Author's summary from available data from 2001 to 2016

For the management of zakat, zakat committee is selected by the society every year. Special committee that handle *zakat maal* consist of 5 persons. They are H Muhammad Yusuf as a leader, Imron as secretary, finance secretary by H Muhtar and as members are H Nurchozin and Slamet Musta'in. Almost after Friday prayer around 15 minutes, the representative of zakat committee will stay in the masjid to collect payment from the farmers willing to give zakat. Another zakat committee is formed in order to assist the main committee in the collection and distribution during the month of Ramadhan. They are representatives from every area in Kalilembu.

Zakat Payer Satisfaction toward Zakat Distribution

Usually, most of the farmers will pay the zakat whether *maal* or *fitriah* in Ramadhan time. In the 26th day of Ramadhan, the committee will distribute to the recipients of zakat. From the data it could be identified that the zakat fund will go to *faqir*, *miskin*, *fii sabilillah* inside Kalilembu, *fii sabilillah* outside Kalilembu, committee zakat and special committee, non-permanent teachers, maintenance staff of building masjid, renovation Islamic school and also committee feeding allowance. *Fii sabilillah* inside Kalilembu means all the teachers who conduct Islamic subject every day in Masjid. They teach Kalilembu children. Whereas, *fii sabilillah* outside Kalilembu refers to the Muslim scholars from another village who give speech to the society in Islamic gatherings. Non-permanent teachers here are teacher who work in Islamic school in Kalilembu, but they receive less salary compare to normal teacher. Maintenance staff means people who work to build masjid in Kalilembu. The distribution of zakat is as shown in the Table 3.

Table 3. Zakat Distribution in Kalilembu

Information	Amount (Rp)
24 July 2014	
#Collection of Zakat	
- Zakat Mal	165,300,000
- Zakat Fitrah	2490 kg
#Distribution of Zakat	

- 170 <i>faqir</i> @ Rp. 150,000	25,500,000
- 433 <i>miskin</i> @ Rp.125,000	54,125,000
- 49 <i>fii sabilillah</i> inside Kalilembu	26,300,000
- 14 <i>fii sabilillah</i> outside Kalilembu	4,300,000
- 20 <i>amil zakat</i> @Rp. 200,000	5,000,000
- 13 non-permanent Teacher @Rp. 250,000	3,250,000
- 10 maintenance staff of Masjid building @Rp.400,000	4,000,000
- Renovation of Islamic School	2,000,000
- Special committee	3,000,000
- Committee Feeding allowance	1,000,000
- Others allocation	36,825,000
Total	165,300,000
12 July 2015	
#Collection of Zakat	
- Zakat Mal	150,677,000
- Zakat Fitrah	2500 kg
#Distribution of Zakat	
- 175 <i>faqir</i> @ Rp. 150,000	26,250,000
- 387 <i>miskin</i> @ Rp.125,000	48,375,000
- 49 <i>fii sabilillah</i> inside Kalilembu	26,300,000
- 13 <i>fii sabilillah</i> outside Kalilembu	4,650,000
- 26 Committee zakat @Rp. 200,000	5,200,000
- 13 Non-permanent Teacher @Rp. 250,000	3,250,000
- 9 maintenance staff of Masjid building @Rp.400,000	3,600,000
- Renovation of Islamic School	2,000,000
- Special committee	3,000,000
- Committee Feeding allowance	5,200,000
- Others allocation	22,852,000
Total	150,677,000
30 June 2016	
#Collection of Zakat	
- Zakat Mal	174,680,000
- Zakat Fitrah	2604 kg
#Distribution of Zakat	
- 289 <i>fakir</i> @ Rp. 150,000	43,350,000
- 483 <i>miskin</i> @ Rp.125,000	54,125,000
- 49 <i>fii sabilillah</i> inside Kalilembu	26,300,000
- 13 <i>fii sabilillah</i> outside kalilembu	5,700,000
- Committee zakat and special committee	9,350,000
- 13 Non-permanent Teacher	3,900,000
- Renovation of Islamic School	3,600,000
- Others allocation	28,355,000
Total	150,677,000

Source: Author's summary from the availability data 2014 to 2016

Referring to the Table 3 about the distribution of zakat in Kalilembu, it shows that zakat fund can give benefits to many people. It can reduce the problem of social economic in the society. Many poor families are aided by zakat fund. Additionally, it also can assist financially non-permanent teachers. It also contributes to solve Islamic school problem when any facilities damage that can disturb the education process. Overall, the benefit from the allocation of zakat can be seen in real life by the society. Therefore, zakat payers are satisfied and are motivated to pay zakat regularly. Lastly, zakat payer satisfaction is fourth factor which drive the farmers to pay zakat. This is supported by previous study conducted by Wahid et al (2005).

Further, their good understanding about Islam is not only reflected in zakat payment but also in another practice of ibadah. For example, they have intention to perform hajj in the age before 40 years old as shown from Table 1. They also have strong motivation to pay sadaqa. This evidenced by the construction of mosque in Kalilembu. It is a big mosque with 3 levels, where in ground floor used as meeting room and Islamic school. The building was constructed from 2010 till 2015 supported from social fund. It spent Rp7.8 billion rupiah, but all the money was from Kalilembu society only without any government assistance or any other institutions. The people there has commitment to pay routine sadaqa to build masjid according to their financial capacity. During Idul Adha day, many people there also perform qurban. All above show that the society in Kalilembu has a good practice in Islamic value.

The religious atmosphere in Kalilembu also preserved. It can be seen from the routine religious activities in the village. In every day except on Friday, after zuhur prayer many children are gathered in ground floor masjid. They will learn Islamic knowledge from the Islamic teacher who stay in Kalilembu. Most of the teachers are also potato farmers. In the morning, they will have their own activity in potato farms and in the afternoon, they will teach Islamic studies to the children in the masjid. The other religious activity is Islamic gatherings that are held routine in Kalilembu in masjid and also carried out at home in turns that are performed both by male and female.

What exist in Kalilembu emphasizes on religious or subjective norms which motivate Muslims to pay zakat. It is supported by previous studies as stated by Ahmad & Wahid (2005), Bidin & Idris (2009), Huda et al (2012), Sapingsi et al (2012), Akhmad Mukhlis et al (2013), Heikal et al (2014), and Juliana Nasution (2017). The phenomenon in Kalilembu where zakat payers have low level of education is contradicted with the previous research that states level of education motivate Muslim to pay zakat. These studies are done by Nor et al (2004), Ahmad & Walid (2005), Ahmad et al (2011), and N. Kurniawati et al (2015).

Governance Zakat

The committee of zakat who govern zakat in Kalilembu consist of two groups. The main group manages the zakat every year and this is handled by five persons. During month of Ramadhan, another 20 persons are selected as committee zakat. The number of manpower is needed in order to collect and distribute zakat mal and fitrah smoothly. Overall, the performance of committee zakat is professional and trustworthy in the eyes of the society. Most of them are people who has capacity in Islamic knowledge especially related to zakat and also basic skill to manage fund. The management of zakat in Kalilembu does not use modern system, computer or any special format. They have simple format in recording that can be understood by the zakat payer. Especially in every year in the 26th of Ramadhan, the committee will report to the society by announcement and post the list of zakat payer together with the total amount. Thus, the zakat payer can cross check their zakat payment. From the interview to get the opinion about performance of committee zakat, all zakat payers in Kalilembu believe that the committee of zakat are honest and trustworthy. They are also transparent in the calculation of zakat. Thus, governance of zakat become the third factor which drive the farmers to pay zakat. This fact, according to the previous research that indeed, a good stakeholder in management of zakat will influence zakat payer trust (Mustafa et al, 2013).

CONCLUSION

Kalilembu is one of sub villages that can manage zakat by themselves. The zakat source comes from the revenue of potato harvest. There are four factors which drive the

farmers to pay zakat in Kalilembu. The factors are religious motivation, economic, governance of zakat and zakat payer satisfaction toward zakat distribution. As recommendation, it necessary to create some guideline issued by policy maker on the role of management zakat in village level. In fact, basic skills in managing of zakat in Kalilembu is not sufficient and needs improvement. It requires advance skill that can facilitate and make job of the committee zakat effective. An assistant from the government or professional private zakat institutions is needed to make zakat administration in the village level become more efficient and categorized as a professional zakat institution. Finally, better management zakat in the village will be more effective to alleviate poverty in the society.

BIBLIOGRAPHY

- Ahmad, S. & Wahid, H. (2005). Penerimaan dan Tanggapan Masyarakat terhadap Sumber Zakat Harta yang Diikhtilaf. *Islamiyyat* 27 (1): 45-65
- Al-Qaradawi, Yusuf. (2000). *Fiqh al-Zakat*, English Translation by Monzer Kahf. Jeddah: Scientific Publishing Centre, King Abdul Aziz University.
- Al-Qaradawi, Yusuf. (2013). *Shadaqah: Cara Islam Mengentaskan Kemiskinan*. Bandung: PT Remaja Rosdakarya.
- Ash-Shiddieqy, Tengku M. Hasbi. 2009. *Pedoman Zakat*. Semarang: PT. Pustaka Rizki Putra.
- Bahri, S. (2015). *Transformasi Organisasi Pengelola Zakat di Indonesia (Studi Kasus Domphet Dhuafa dan BAZNAS)*. Institut Pertanian Bogor
- Bakar, N. B. A, & Rashid, H. M. A. (2010). Motivations of Paying Zakat Income: Evidence from Malaysia. *International Journal of Economics & Finance*, 2 (3) August 2010 published by Canadian Centre of Science and Education
- Bidin, Z, & Mohd. Idris, K. (2009). Sikap, Norma Subjektif dan Kawalan Gelagat Ditanggap terhadap Niat Gelagat Kepatuhan Zakat Pendapatan Gaji. *International Journal of management Studies (UMS)* 16 (1):31-55
- Hafidhuddin, D. (2002). *Zakat dalam Perekonomian Modern*. Jakarta: Gema Insani Press.
- Epetani. (2016). BPS: Jumlah petani di Indonesia terus berkurang, retrieved from http://epetani.pertanian.go.id/pasar_jualbeli/detail/133
- Firdaus, M., Syauqi, B. I., Irawan, T., & Juanda, B. (2011). *Economic Estimation and Determinations of Zakat Potential in Indonesia*. IRTI working paper series, WP# 1433-07
- FAO____WTO agreement on agriculture: the implementation experience, <http://www.fao.org/docrep/005/y4632e/y4632e0l.html>
- Hasan, A. B., Othman, A. Rafien, M. S. N. (2011). Relationship on Economic and Attitude Factors Towards Evasion on Zakat of Income: A Study Among Public Servants in melaka. August, UITM.
- Juwaini, A. (2016). *Kerangka Regulasi Sektor Filantropi di Indonesia: Peluang dan Tantangan*. Routine ISEFID Discussion, 23 September
- Kompas. (2016). negara.agraris.mengapa.harga.pangan.di.indonesia.rawan.bergejolak. Retrieved from <http://bisniskeuangan.kompas.com/read/2017/02/19/163912926/negara.agraris.mengapa.harga.pangan.di.indonesia.rawan.bergejolak>

- Mannan. M. A. (1986). *Effects of zakah assessment and collection on the redistribution of income in contemporary muslim countries*. IDB Saudi Arabia
- Mujiati et al. (2010). Some Influence Factors of Zakah Infaq Shadaqah Collecting (Case in Surakarta Central Java Indonesia). Seventh International Conference- The Tawhidi Epistemology: Zakat and Waqf Economy, Bangi.
- Haneef, S. S. S., & Mahmud, W. M. (2011). Debatable Issues in Fiqh al Zakat: A Jurisprudential Appraisal. *Journal Fiqh* No 5.
- Heikal et al. (2014). The Intention to Pay Zakat Commercial: An Application of Revised Theory of Planned Behavior. *Journal of Economics and Behavioral Studies* Vol 6 No 9, pp 727-734, September (ISSN: 2220-6140)
- Kurniawati, N., & Sukma, A. (2015). Preferensi Masyarakat Kabupaten Sukabumi dalam Pengambilan Keputusan Membayar Zakat. *Jurnal Syarikah* 1 (2): 91-112
- Mukhlis, A., & Beik, I. S. (2013). Analisis Faktor-faktor yang Mempengaruhi Tingkat Kepatuhan Membayar Zakat: Studi Kasus Kabupaten Bogor. *Jurnal al-Muzara'ah* 1 (1): 83-106
- Mustafa AOM, Mohamad SHM, Adnan AM. (2013). Antecedents of zakat payers trust in an emerging Zakat sector: an exploratory study. *Journal of Islamic Accounting and Business Research* Vol 4 No 1, 2013 pp 4-25, Emerald.
- Nasution, J. (2017). Analisis Pengaruh Kepatuhan Membayar Zakat Terhadap Keberkahan. *Jurnal at-Tawassuth* 2 (2): 282-303
- Nurul, H., Nova, R. A., & Purnama, P. (2012). The Analysis of Attitudes, Subjective Norms, and Behavioral Control on Muzakki's Intention to Pay Zakah. *International Journal of Business and Social Science* Vol. 3, No. 22 [Special Issue - November], 271.
- Wahid, H., Noor, M. A. M., Ahmad, S. (2005). Kesedaran Membayar Zakat: Apakah Faktor Penentunya? *IJMS* 12 (2), 171-1.
- Nor, M. A. M, Wahid, H., Nor, M. G. N. (2004). Kesedaran Membayar Zakat Pendapatan di Kalangan Kaki Tangan Professional UKM. *Islamiyyat* 26 (2) : 59-67
- Sabahaddin, Z. (1985). *Recent Interpretations of the Economic Aspect of zakat*. Seminar on Management Zakat in Modern Muslim Society presented by IRTI IDB. Jeddah.
- Sanusi, A. N., Wahab, A. N., Bahar, M. F. N. (2005). Gelagat kepatuhan pembayaran zakat pendapatan: kajian kes universiti utara malaysia. Prosiding Seminar keuangan dan ekonomi Islam
- Sapingi R, Ahmad N, Mohamad M. (2013). A Study on zakah of employment income factors that influence academics' intention to pay zakat. 2nd International Conference on Business and Economic Research Proceeding
- Wahbah al Zuhaili. (1994). Terj. Md Khir Hj Yacoob, et al. *Fiqh & perundangan islam*. Jilid III. Kuala Lumpur: Dewan Bahasa
- Yin K Robert. (1994). *Case Study Research Design and Methods* 2nd ed. Newburg Park, CA: Sage. Retrieved from <http://www.madeira-edu.pt/LinkClick.aspx?fileticket=Fgm4GJWVTRs%3D&tabid=3004>