Analysis of Public Trust Factors in Zakat Distribution Institutions (Case Study at Lazismu North Labuhanbatu)

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ABSTRACT

As a religion that encompasses various aspects of life, Islam not only touches on the personal dimensions of worship but also on social and economic domains. Zakat represents one of the pillars of Islam with a social character. Every Muslim is obligated to pay zakat on certain assets that are eligible for zakat when these assets reach a specific threshold (nishab) and time period (haul). In Indonesia, there are many legally recognized zakat management organizations that distribute zakat from the community, one of which is the Lembaga Amil Zakat Infaq dan Sadaqah Muhammadiyah (LAZISMU), which is spread throughout Indonesia. This research employs a qualitative approach using observation and in-depth interviews with administrators and local communities from various professions. The study aims to analyze the factors that influence public trust in LAZISMU in Labuhanbatu Utara, North Sumatra. The results show that there are at least five factors that drive public trust in LAZISMU Labuhanbatu Utara, namely: (1) Data transparency, (2) The prominent reputation of the organization, (3) Ease of paying zakat through LAZISMU, (4) The friendliness of the zakat officers, and (5) Various social contributions of the organization to the community. The implications of this study emphasize the importance of data transparency, the development of technology-based services, zakat officer training, and relevant social programs as strategies to build and maintain public trust. These measures can be implemented by LAZISMU and other zakat institutions to enhance effectiveness and gaining more public trust.

Keywords: Zakat, LAZISMU, Public Trust.

ABSTRAK

Sebagai agama yang mencakup berbagai aspek kehidupan, Islam tak hanya menyentuh dimensi peribadatan pribadi saja, namun juga ranah sosial dan ekonomi. Zakat adalah perwujudan dari salah satu pilar Islam yang bercorak sosial. Setiap muslim diwajibkan untuk menunaikan zakat dalam beberapa harta yang wajib dizakati ketika harta tersebut mencapai takaran (nishab) dan waktu (haul) tertentu. Di Indonesia, terdapat banyak lembaga amil zakat yang sah secara hukum untuk menyalurkan zakat dari masyarakat, salah satunya Adalah Lembaga Amil Zakat Infaq dan Sadaqah Muhammadiyah (LAZISMU) yang tersebar di seluruh Indonesia. Penelitian ini menggunakan pendekatan kualitatif dengan metode observasi dan wawancara mendalam kepada pengurus dan masyarakat setempat dari berbagai profesi. Penelitian ini bertujuan untuk menganalisa apa saja faktor-faktor yang mempengaruhi kepercayaan masyarakat terhadap LAZISMU yang berada di Labuhanbatu Utara, Sumatera Utara. Hasil penelitian menunjukan bahwa setidaknya ada 5 faktor yang mendorong kepercayaan masyarakat terhadap LAZISMU Labuhanbatu Utara, diantaranya adalah: (1) Transparansi data, (2) Nama besar organisasi, (3) Kemudahan

dalam berzakat di LAZISMU, (4) Keramahan amil zakat yang bertugas, (5) Berbagai kontribusi sosial dari lembaga untuk masyarakat. Implikasi dari penelitian ini menekankan pentingnya transparansi data, pengembangan layanan berbasis teknologi, pelatihan amil zakat, dan program sosial yang relevan dengan kebutuhan warga setempat sebagai strategi untuk membangun dan mempertahankan kepercayaan masyarakat. Langkah-langkah ini dapat diterapkan oleh LAZISMU dan lembaga zakat lainnya untuk meningkatkan efektivitas dan juga menambah kepercayaan publik.

Kata Kunci: Zakat, LAZISMU, Kepercayaan Masyarakat.

INTRODUCTION

Islam as a religion does not solely concern itself with the realm of ritual worship. Through its teachings (sharia), Islam also addresses social aspects and provides tangible impacts on society. The notion that Islam is merely a religion confined to rituals is undoubtedly a misconception, as the nature of Islam as a religion is comprehensive and encompasses various aspects of life. Zakat is one of the pillars of Islam with a social dimension, wherein every Muslim is obligated to perform it. As a pillar of Islam, zakat serves as a guarantee that Muslims will always be encouraged to care for one another.

Zakat also plays an important role in reducing social inequality and alleviating poverty. Zakat can even enhance the economic well-being of society in Indonesia (Anjelina et al., 2020). In line with this, Nur Insani also discovered that through zakat, underprivileged communities can be empowered and their welfare improved (Nur Insani, 2021). In managing zakat, it is essential to understand how it should be administered, both from the perspective of zakat management itself and from the perspective of the institutions responsible for its administration.

In Indonesia, the management of zakat is regulated under Law (UU) Number 23 of 2011 concerning Zakat Management. This law defines Zakat Management as activities involving the planning, implementation, and coordination of the collection, distribution, and utilization of zakat. Regarding zakat management duties, the law specifies the existence of the National Zakat Agency (BAZNAS), which collects zakat at the national level, as well as Zakat Management Institutions (LAZ), which are community-established organizations aimed at assisting in the collection, distribution, and utilization of zakat.

Some zakat management institutions include the Muhammadiyah Zakat, Infaq, and Sadaqah Management Institution (LAZISMU) and the Nahdlatul Ulama Zakat, Infaq, and Sadaqah Management Institution (LAZISNU). From the mentioned zakat management institutions, it is evident that the management of zakat in Indonesia is not solely under the government's authority but is also administered by zakat management institutions affiliated with community organizations, such as LAZISMU and LAZISNU. Over time, these non-governmental zakat institutions have also gained widespread trust from the public.

The researcher has identified several previous studies and compared their novelty elements before conducting this study. Some of these are:

First, Ade Elpina and Haniah Lubis conducted a quantitative study on the Influence of Trust on the Decision to Pay Zakat to the National Zakat Agency (BAZNAS) in 2022. The difference between their study and this research lies in the methods employed and the discovery of different factors influencing public trust in the institution.

Secondly, Sarma Ningsih, Maulana Yusuf, and Rohana conducted a qualitative study in 2023 titled "Analysis of Factors Influencing the Level of Muzakki's Trust in Paying Zakat al-Fitr through Zakat Management Institutions (Case Study in Tanah Garo Village, Muara Tabir District, Tebo Regency, Jambi Province)."

Thirdly, Halimah Assa'diyah and Sigit Pramono conducted a quantitative study in 2019 titled "Why Do Muzakki Trust Zakat Management Institutions?" The differences between their study and this research lie in the research methods employed and the identified factors influencing the enhancement of public trust.

Fourthly, Mira Ustanti and Irma Nur Zihanti conducted a quantitative study in 2023 titled "Factors Influencing the Level of Muzakki's Trust in the National Zakat Agency (BAZNAS) of Manokwari Regency." The differences between their study and this research lie in the research methods employed and the identified factors influencing the enhancement of public trust.

Fifthly, Mahda Yusra and Muhammad Haris Riyaldi conducted a quantitative study in 2020 titled "Determinant Factors of Muzakki's Trust in Baitul Mal Aceh."* The differences between their study and this research lie in the research methods employed and the identified factors influencing public trust in the institution.

This research has unique characteristics that distinguish it from the five previous studies. Methodologically, it employs a qualitative approach with observations and in-depth interviews, providing deeper insights into the dynamics of public trust in LAZISMU Labuhanbatu Utara. Unlike most of the prior studies, which primarily focused on quantitative analysis, this study identifies additional factors such as the organization's reputation, the friendliness of zakat administrators, ease of zakat payment, and the institution's social contributions to the community. These findings also highlight how trust is not only established among the general public but also extends to policymakers and government officials, demonstrating a broader influence compared to earlier studies. Furthermore, the emphasis on the local context of Labuhanbatu Utara, with its unique social and cultural dynamics, introduces a new dimension that sets this research apart from previous studies focusing on zakat institutions in different regions or contexts.

METHODS

The method employed in this research is the qualitative method. This approach aims to obtain a comprehensive, in-depth, and holistic understanding of the research subject. A qualitative approach is a research method that produces descriptive data in the form of written words (Yuhadi et al., 2020). Therefore, the researcher will collect data and present it descriptively to gain an understanding of the meaning behind the issues addressed in this study.

The sampling technique used in this research is purposive sampling, where informants are deliberately selected based on specific considerations, such as the relevance of their experiences or involvement with the issue being studied. For data analysis, this study employs a thematic approach, which includes transcription, coding, and interpretation stages. Transcription involves converting interview recordings into written text, followed by coding the data based on relevant themes and categories. Data validation is conducted through source and technique triangulation. Source triangulation is performed by comparing information from various informants to ensure consistency and accuracy of the data obtained. Meanwhile, technique triangulation combines interview data with other sources, such as observation and documentation. This approach ensures that the collected data achieves a high level of

credibility and provides a comprehensive and accurate depiction of the issues addressed in the study.

RESULTS AND DISCUSSION

Zakat, in its linguistic meaning, is often associated with the terms *thaharah* (purity) and *an-nama* (growth). As for its terminological definition, Sheikh Muhammad Salih Al-Uthaymeen (Vol. 6, 2001:13-14), in his book *Asy-Syarhu al-Mumti' 'ala Zad al-Mustaqni'*, states that zakat in Islamic law is defined as:

اَلتَّعَبُّدُ لِلَّهِ تَعَالَى بِإِخْرَاجِ جُزْءٍ وَاجِبٍ شَرْعًا فِي مَالٍ مُعَيَّنٍ لِطَائِفَةٍ أَوْ جِهَةٍ مَخْصُوصَةٍ

"Worshiping Allah by giving a portion of wealth that is obligatory to be paid according to Islamic law, to be given to specific groups or designated purposes."

Zakat itself is divided into two types: zakat al-fitr and zakat *mal*. Zakat al-fitr is a zakat that must be paid during the month of Ramadan and applies to all Muslims of various ages and social classes (Suherli, 2023).

As for zakat *mal*, Sheikh Muhammad Salih Al-Uthaymeen (Vol. 6, 2001:13-14) explains that there are five types of wealth that must be paid in zakat mal, namely: gold, silver, trade goods, livestock, and agricultural produce. He also outlines the conditions that make zakat obligatory, which are: being Muslim, free (not a slave), full ownership of the wealth, reaching the *nisab* (minimum threshold), and having passed a full year (haul) since acquiring the wealth.

The foundation for zakat management in Indonesia is the Law No. 23 of 2011 (Kemenkeu, 2014). It states that zakat is wealth that must be given by a Muslim or a business entity to those entitled to receive it, in accordance with Islamic law. The law also mentions that the National Zakat Agency (BAZNAS) is responsible for managing zakat at the national level. Additionally, there are institutions formed by the community that assist in the collection, distribution, and utilization of zakat, referred to as Zakat Management Organizations (LAZ).

Introduction to the Muhammadiyah Zakat, Infaq, and Shadaqah Management Institution (LAZISMU) of North Labuhanbatu Region.

North Labuhanbatu Regency, commonly abbreviated as Labura, is a regency in the North Sumatra Province of Indonesia. This regency was formed from the division of Labuhanbatu Regency through Law No. 23 of 2008 on June 24, 2008, during the presidency of Susilo Bambang Yudhoyono (Wikipedia, 2024). In 2022, the population of this regency was recorded at approximately 390,954 people, with a population density of 110 people per square kilometer (BPS, 2023).

The institution that is the subject of this research is the Zakat, Infaq, and Shadaqah Management Institution (LAZIS) under the umbrella of the Muhammadiyah organization, which was established in 2021. According to an interview with Mr. Syahrul Chaniago, the Secretary of LAZISMU North Labuhanbatu, the history of LAZISMU's establishment in the region began with a *turba* (outreach) conducted by the LAZISMU Regional Leadership of North Sumatra to North Labuhanbatu Regency. During this visit, they recognized the need to establish an LAZISMU office there. Several names were proposed to form the management, and eventually, a Decree (SK) was issued by the Regional Leadership regarding the establishment of LAZISMU North Labuhanbatu on November 16, 2021 (Syahrul Chaniago, interview, February 22, 2024).

In its 3 years of operation, the LAZISMU North Labuhanbatu office has successfully collected zakat and infaq donations from various segments of society. In 2021, the institution managed to collect zakat totaling IDR 4,200,000 from 4 muzaki,

consisting of 3 individuals and 1 organization. Additionally, infaq/shadaqah collected amounted to IDR 58,006,500 from around 50 donors. These funds were successfully distributed to the community, with details as follows: zakat amounting to IDR 3,325,000 and infaq/shadaqah totaling IDR 50,996,000.

In 2022, the institution successfully collected zakat totaling IDR 186,836,000 from 12 muzaki. Additionally, infaq/shadaqah collected amounted to IDR 174,994,200 from 60 donors. These funds were successfully distributed to the community, with details as follows: zakat amounting to IDR 174,271,250 and infaq totaling IDR 157,483,640.

In 2023, LAZISMU North Labuhanbatu successfully collected zakat totaling IDR 129,015,000 from 12 muzaki. The infaq/shadaqah collected amounted to IDR 233,379,839 from around 70 donors. In the distribution of these funds to the community, zakat amounting to IDR 130,186,250 and infaq totaling IDR 249,229,900 were successfully distributed.

Receipts			
Type of Funds	2021	2022	2023
Zakat	Rp.4.200.000	Rp. 186.836.000	Rp. 129.015.000
Infaq	Rp. 58.006.500	Rp. 174.994.200	Rp. 233.379.839
Dskl			
Total	Rp. 62.206.500	Rp. 361.830.200	Rp.362.394.839
Distribution			
Zakat	Rp. 3.325.000	Rp. 174.271.250	Rp. 130.186.250
Infaq	Rp. 50.996.000	Rp. 157.483.640	Rp. 249.229.900
Dskl			
Total	Rp.54.321.000	Rp.331.754.890	Rp.379.416.150

Muzaki/Donor						
Donor	2021		2022		2023	
	Badan	Orang	Badan	Orang	Badan	Orang
Zakat	1	3	0	12	0	12
Infaq/Shadaqah	0	50	0	60	0	70

In the distribution of zakat and infaq/shadaqah, LAZISMU North Labuhanbatu allocates the funds to various sectors, such as education through the Mentari Scholarship program. This scholarship is intended for the asnaf *ibnu sabil*, the poor, and the needy who are pursuing education in schools, ranging from elementary school, junior high school, to senior high school or equivalent. Additionally, in this sector, teachers in need of assistance are also supported through the Peduli Guru program (LAZISMU Labura, 2024).

Other than education, the sectors through which LAZISMU North Labuhanbatu distributes zakat, infaq/shadaqah funds include the economic sector, through the MSME empowerment program; the health sector, through the health care program; and the Indonesia Mobile Clinic program.

On the other hand, the social dakwah sector also serves as a channel for the distribution of zakat, infaq/shadaqah funds, through the Back to Masjid program and the empowerment program for new Muslims (muallaf). Another sector that is targeted is the humanitarian sector, which involves the distribution of funds to the elderly through the Peduli Lansia program and the empowerment program for people with disabilities (LAZISMU, 2021).

Although it is a relatively new institution, the large amount of zakat, infaq, and shadaqah collected by LAZISMU North Labuhanbatu demonstrates the trust the

community has in the institution. The researcher has analyzed at least 5 factors that underpin the community's trust in this institution.

Analysis of the Factors Influencing Public Trust in LAZISMU North Labuhanbatu

1. Data Transparency

Transparency or openness of data is one of the key factors that drives community trust in LAZISMU North Labuhanbatu. Data transparency is closely related to honesty, accountability, and community participation in the management of the assets they have donated. Transparency emphasizes that every decision made and its implementation must comply with the applicable laws and regulations. This also means that information must be freely available, easily accessible, and directly obtainable (Rahimallah, 2022).

Data transparency is also related to the factors of honesty/fairness, which are essential requirements for zakat/sadaqah managers. Imam Nawawi (Vol. 6, 2010:167) said in his book, *Al Majmu' Syarah Muhazzab:*

وَيَجِبُ عَلَى الإِمَامِ أَنْ يَبْعَثَ السُّعَاةَ لِأَخْذِ الصَّدَقَةِ لأَنَّ النَّبِيَّ صَلَّى اللَّهُ عَلَيْهِ وَسَلَّمَ وَالْخُلَفَاءَ مِنْ بَعْدِهِ (كَانُوا يَبْعَثُونَ السُّعَاةَ) وَلأَنَّ فِي النَّاسِ مَنْ يَمْلِكُ الْمَالَ وَلَا يَعْرِفُ مَا يَجِبُ عَلَيْهِ وَمِنْهُمْ مَنْ يَبْخَلُ فَوَجَبَ أَنْ يُبْعَثَ مَنْ يَأْخُذُ وَلَا يُبْعَثُ إِلَّا حُرًّا عَدْلًا ثِقَةً لأَنَّ هَذَا وِلَايَةٌ وَأَمَانَةٌ

> *"And it is obligatory for the leader to send those who collect charity, because the Prophet and the caliphs after him (usually sent such people), and because among the people there are those who have wealth but do not know what is obligatory for them, and among them, there are those who are stingy with their wealth. Therefore, it is necessary to send someone to collect the charity, and the leaders should only send free, just, and trustworthy people, for this is an entrusted duty."*

From the results of the field interviews, the researcher found that all interviewees stated that data transparency is a factor that influences their trust in LAZISMU.

This was confirmed, for example, by Desy Tripuspawaty, one of the interviewees who works as a housewife, who said that data transparency greatly influences her decision to pay zakat through LAZISMU (Desy Tripuspawaty, interview, February 19, 2024).

Another perspective came from Syahrul Chaniago, the Secretary of LAZISMU where this research took place. He said:

> *"Of course, it greatly influences so that we know the progress of the collection and distribution of the institution, especially when managing ZIS (zakat, infaq, shadaqah), which carries a responsibility in both this world and the Hereafter. Alhamdulillah, LAZISMU North Labuhanbatu submits its financial reports every year."*

From the perspective of good governance in the management of zakat institutions (LAZ), transparency is one of the key principles that must receive special attention. This means that LAZ needs to adopt the principle of information openness to stakeholders. The information openness referred to includes the submission of financial reports to the public, openness regarding work programs, as well as transparency in the planning, allocation, and distribution processes of zakat, infaq, and sadaqah funds, as well as transparency in budgeting (Permana et al., 2018).

2. The Reputation of the Organization

LAZISMU itself is not an independent institution. It operates under the umbrella of the Muhammadiyah community organization, which has long been established and active in Indonesia.

Muhammadiyah is an Islamic organization established in 1912. Throughout its history, Muhammadiyah has been known for its strong focus on a dakwah movement that encompasses various aspects of life. According to K.H. Ahmad Dahlan, dakwah is a duty for every individual, as it is a requirement of Islamic teachings. In terms of social reconstruction, dakwah covers all aspects of life, including the economy, politics, social affairs, and culture. Furthermore, dakwah also carries the meaning of liberation, aiming to free humanity from the shackles of colonization, disbelief, shirk, ignorance, and stagnation (Al Aydrus, 2022).

The background of LAZISMU itself, according to the official website of the institution, is attributed to at least two factors, namely:

> *First, the fact that Indonesia is still plagued by widespread poverty, ignorance, and a very low human development index. All of these are both a result of and contribute to a weak social justice system.*
>
> *Second, zakat is believed to play a significant role in promoting social justice, human development, and poverty alleviation. As the world's largest Muslim population, Indonesia possesses a high potential for zakat, infaq, and waqf. However, this potential has not been managed and utilized to its fullest, which means it has not had a significant impact on addressing the existing issues* (LAZISMU, 2021).

In an interview conducted by the researcher, it was found that the prominent reputation of Muhammadiyah, the parent organization of LAZISMU, greatly influences the motivation to pay zakat through the institution. One of the interviewees, Aminurlah, a businessman, stated:

> *It greatly influences... because LAZISMU, in distributing ZIS, does not limit it to only Muhammadiyah members (exclusive), but it is inclusive (for the general public who are in need). It is trustworthy, and until now, it has remained steadfast on the path that has been set.* (Aminurlah, interview, May 4, 2024)

On the other hand, due to the Muhammadiyah organization name associated with LAZISMU, this institution automatically encourages the community members who are part of Muhammadiyah to pay their zakat to this organization. Darma Harahap, an entrepreneur we interviewed, was asked whether he was motivated to pay his zakat at LAZISMU because of the Muhammadiyah label attached to it, and he said:

> *That's absolutely correct, as we have explained, especially since we are part of the Muhammadiyah community. As a form of support for Muhammadiyah's zakat management institution, we feel obligated to entrust our zakat to be distributed by LAZISMU."* (Darma Harahap, interview, May 20, 2024)

From several interview results above, it can be seen that the name of the organization, in this case, Muhammadiyah, indeed influences the level of public trust in paying zakat through the institution under its umbrella. This aligns with the source credibility theory, which explains that a person is more likely to experience a change in attitude and is more easily influenced, persuaded, or convinced if the persuasive source (communicator) has sufficient credibility (Laksana et al., 2022). In this case, the credibility refers to aspects such as expertise, reliability, and good intentions, all of which are inherent in the image of Muhammadiyah as a trustworthy and professional organization in managing zakat.

3. Ease of Paying Zakat at LAZISMU

In order to maximize its service to the community, LAZISMU provides various services that facilitate the zakat payment process. One of the services offered is the Zakat Pickup Service. This service makes it easier for people to pay zakat even from the comfort of their homes. This service has a significant impact on the community, especially considering the busy schedules and time constraints that prevent people from going to a zakat collection point. Even during the pandemic, the community was still able to use this service, just as it is implemented in various LAZISMU branches across Indonesia.

From the interviews conducted by the researcher, it was found that the services provided by LAZISMU to facilitate the zakat payment process have indeed influenced people's desire to pay zakat through the institution. Ilyas Harahap, a teacher who was one of the interviewees, spoke about the various conveniences in LAZISMU's services:

> *Yes, we don't need to look for the mustahik, and even if we don't have time to go to the LAZISMU office, their staff will come to us.* (Ilyas Harahap, interview, May 3, 2024)

North Labuhanbatu LAZISMU secretary, Syahrul Amsari, when asked by the researcher about whether the services provided by LAZISMU would influence the public's desire to pay zakat through the institution, said:

> *"Yes, of course. Especially in this media era, with the ZIS Pickup Service and through digital platforms or phones, it makes it easier to give zakat and infaq anytime and anywhere. Additionally, we often provide information, education, and studies in the LAZISMU donor group."* (Syahrul Amsari, interview, February 22, 2024).

The ease of performing zakat at LAZISMU reflects two key dimensions of service quality: tangible and responsiveness. Tangible refers to aspects of service that can be physically experienced and seen directly, such as physical facilities, communication tools, and staff equipment. Its function is to provide comfort and easy access for customers. Responsiveness is an indicator of service quality that reflects the ability to quickly respond to changes in the needs or desires of consumers. Its main characteristics include a good, fast, accurate, and careful response, including promptly handling and effectively resolving customer complaints (Azis, 2022).

The Tangible dimension is reflected in the presence of LAZISMU branch offices in various regions, along with the supporting facilities, as well as the ease of digital access, such as applications or smartphone-based platforms, which allow people to pay zakat without having to visit the office in person. On the other hand, the Responsiveness dimension can be seen in LAZISMU's ability to quickly and accurately respond to the needs of the community, such as the zakat pickup service that continued to operate during the pandemic, and the efforts of the institution in educating the public through donor groups on social media.

4. The Friendliness of the Zakat Collectors

In serving the community, all staff members of LAZISMU are not only expected to be professional but also to be friendly and communicative when interacting with the public. The zakat collectors (amil zakat) play a vital role in establishing positive relationships with the donors and recipients. Their approachable and respectful demeanor helps create a welcoming environment that encourages people to participate in zakat giving. This level of care and attention to communication enhances trust and

ensures that donors feel valued and their contributions are handled with sincerity and respect.

Friendly behavior is highly encouraged in Islam. In the book *Shahih Muslim* (Vol. 8,1915:22), Prophet Muhammad (Peace Be Upon Him) described kindness as an adornment for everything. The Prophet said:

عَنْ عَائِشَةَ زَوْجِ النَّبِيِّ صلى الله عليه وسلم عَنِ النَّبِيِّ صلى الله عليه وسلم قَالَ: إِنَّ الرِّفْقَ لَا يَكُونُ فِي شَيْءٍ إِلَّا زَانَهُ، وَلَا يُنْزَعُ مِنْ شَيْءٍ إِلَّا شَانَهُ

"From Aisha, the wife of the Prophet (peace be upon him), he said: 'Indeed, everything that is adorned with gentleness will appear beautiful. On the other hand, without gentleness, everything will appear ugly.'"

The friendliness of zakat collectors when performing their duties is crucial, as it helps build trust with both the muzaki (zakat payers) and mustahik (zakat recipients). Friendly zakat collectors can increase public trust because the community feels comfortable and valued. When people feel at ease, they are more likely to choose that institution to channel their zakat.

This was confirmed by the interviewees who communicated with the researcher. Amrizal, a 61-year-old teacher, told the researcher that:

Certainly, the friendly service from the officers will become an appealing value for da'wah and will increase the enthusiasm to continue paying zakat through Lazismu (monthly/installment zakat). (Amrizal, interview, May 20, 2024)

Another opinion was expressed by Nur Syarifah Siregar, a housewife, who shared with the researcher how influential the friendly attitude of LAZISMU's zakat officers was in her decision to pay zakat at the institution. She said:

Yes. Being friendly, polite, and trustworthy are the main factors in our decision to pay zakat through Lazismu. (Nur Syarifah Siregar, interview, May 20, 2024)

The friendliness of the zakat collectors at Lazismu is one of the indicators of service quality that refers to the aspect of attention. Attention is an important element in building good relationships, both in terms of communication and interaction with others. Although attention is often manifested through simple acts, its impact can be very large and significant on customer satisfaction and the impression felt by the clients (Abdhul Azis, 2022).

5. Various Social Contributions of the Institution to the Community

As an organization working in the field of philanthropy, LAZISMU Labuhanbatu Utara is certainly expected to make tangible contributions to the surrounding community. In this regard, LAZISMU has organized activities such as home renovations, orphan assistance, healthy walks, and aid for residents affected by natural disasters. Each activity carried out by LAZISMU Labuhanbatu Utara is also always documented in the form of photos and videos on social media, so that the community can see that LAZISMU Labuhanbatu Utara is fulfilling its mandate effectively."

Aside from being driven by the obligation to contribute to society, the various social activities that have been carried out also serve as an effective means to introduce the community to the existence of the organization. The active chairman of LAZISMU Labuhanbatu Utara, Khoirul Ahmad Lubis, stated to the researcher that:

One way for LAZISMU to attract the community is by informing them about the organization's activities through social media, whether it's home renovations, orphan assistance, or both activities, which aim to contribute to those in need. The

> *hope is that LAZISMU's presence will alleviate the burdens experienced by the community. This is also one of LAZISMU's ways to encourage the community by documenting all of our activities in the form of photos, videos, and flyers, which are then shared in LAZISMU groups and other social media platforms with the goal of socializing the existence and efforts of LAZISMU to the general public.* (Khoirul Ahmad Lubis, interview, May 14, 2024)

An example of the social contributions made by LAZISMU Labuhanbatu Utara is the Ramadan program 'Shopping for Eid Clothes for Orphans and the Underprivileged' at Mode Fashion Aekkanopan, which was held on May 6, 2024. This activity aimed to provide assistance to orphans and the underprivileged so they could shop for Eid clothes at one of the leading clothing stores in Aek Kanopan, Labuhanbatu Utara Regency. One of the guardians who attended the event said:

> *I am very, very grateful to LAZISMU Labuhanbatu Utara because they have been a great help to orphans. With this assistance, the children are very happy and enthusiastic because they can receive new clothes to wear for Eid*

In response to a disaster such as the massive fire that engulfed 16 houses in Simandullang Village, Kualuh Ledong District, North Labuhanbatu Regency, LAZISMU North Labuhanbatu provided donation assistance to the fire victims. The disaster, which occurred on January 10, 2023, was addressed by LAZISMU through a donation collection campaign conducted over four days following the incident. Through this effort, a total of IDR 10,000,000 in cash and dozens of boxes/sacks of clothing, bedding supplies, and basic necessities were collected. On this occasion, LAZISMU North Labuhanbatu was warmly welcomed by the village head and local community leaders. Appreciation was expressed by the Simandullang Village head and residents, who extended their gratitude for the aid provided by LAZISMU to those affected by the disaster.

Another social activity that garnered attention from the community and local government was the house renovation program for a housewife, Indah Lina Manday, conducted on May 26, 2024. This program transformed Indah Lina Manday's residence, which was previously uninhabitable, into a livable home through a series of renovations and improvements (LAZISMU Labura, 2024).

This program was also attended by various elements of the Muhammadiyah community organization and local government representatives, including the Deputy Regent of North Labuhanbatu, H. Samsul Tanjung. On this occasion, the Deputy Regent expressed his appreciation to LAZISMU for implementing the house renovation program, stating:

> *On behalf of the North Labuhanbatu Regency Government, we highly appreciate LAZISMU's initiative in assisting the community through this House Renovation Program. Concrete actions like this are highly meaningful for those in need, especially those who are economically disadvantaged and affected by difficult economic conditions* (Doddy, 2024).

From the recipient's perspective, Indah Lina Manday expressed her deep gratitude to LAZISMU North Labuhanbatu for carrying out the house renovation program. Additionally, Indah also committed to becoming actively involved in Muhammadiyah and Aisyiyah organizations.

The social contributions made by LAZISMU can be analyzed using the concept of Corporate Social Responsibility (CSR), even though the institution is a philanthropic organization rather than a business entity. CSR refers to the concept that organizations,

particularly companies, have a responsibility toward consumers, employees, shareholders, communities, and the environment (Regional Development Planning Agency of West Java Province, n.d.). Social programs such as education assistance, healthcare, and disaster response conducted by LAZISMU North Labuhanbatu align with CSR principles, demonstrating the organization's commitment to addressing relevant social issues. By showcasing the tangible impact of these contributions, LAZISMU North Labuhanbatu strengthens the public perception that the zakat funds they manage are handled with integrity and provide real benefits, thereby increasing public trust in the institution.

CONCLUSIONS

Based on the findings presented, five key factors drive public trust in the Muhammadiyah Zakat, Infaq, and Sadaqah Institution (LAZISMU) North Labuhanbatu: 1) Transparency or openness of data, 2) The prominent name of LAZISMU as part of the Muhammadiyah organization, 3) Ease of fulfilling zakat obligations through LAZISMU North Labuhanbatu, 4) The friendliness of zakat officers, and 5) Various social contributions made by the institution to the community.

To optimize zakat management, LAZISMU should enhance transparency by providing accessible digital financial reporting. Organizational branding can be strengthened through zakat education campaigns and collaborations with religious figures. Additionally, offering technology-based zakat payment options, such as mobile applications or QR codes, can further facilitate the community. Improving training for zakat officers is also essential to maintain friendliness and professionalism. On the other hand, the public is encouraged to be more proactive in fulfilling zakat obligations and supporting LAZISMU's social programs to create a broader impact on collective welfare.

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