

## **ABSTRAK**

Penelitian ini berjudul Implementasi zakat profesi dikalangan ASN berdasarkan Undang-Undang Nomor 23 Tahun 2011 tentang pengelolaan zakat (Studi Kasus Kantor Wilayah Kementerian Agama Provinsi Sumatra Selatan). Dengan fokus dua rumusan masalah utama: 1) Bagaimana Penerapan zakat profesi dikalangan ASN yang dilaksanakan unit pengumpulan zakat di Kantor Wilayah Kementerian Agama Provinsi Sumatra Selatan. 2) Faktor apa saja yang menjadi pendorong dan penghambat di terapkannya zakat profesi di Kalangan ASN di Kantor Wilayah Kementerian Agama Provinsi Sumatra Selatan.

Metode penelitian yang digunakan peneliti dalam penelitian ini berupa metode kualitatif dengan pendekatan deskriptif, sedangkan pengumpulan data yang dilakukan yaitu malalui teknik wawancara, observasi dan dokumentasi. Sumber data yang diperoleh dari penelitian berupa data primer dan sekunder.

Hasil penelitian ini menunjukkan bahwa penerapan yang ada di Kanwil kemenag Sumsel sudah optimal, dengan jumlah 49 orang ASN. Adapun faktor pendorong ditepkannya zakat profesi adanya peraturan Pemerinta RI Nomor 14 Tahun 2014 tentang manajemen zakat mengatur pengelolaan zakat serta pemahaman agama dan rasa tanggung jawab terhadap ASN. Adapun penghambatnya kondisi keuangan pribadi dan prioritas dengan keterbatasan gaji yang diterima sehingga beberapa Asn meminta untuk berhenti membayar zakat profesi.

**Kata Kunci:** **Implementasi, Zakat Profesi, ASN**

## ***ABSTRACT***

*This research is entitled Implementation of professional zakat among ASN based on Law Number 23 of 2011 concerning zakat management (Case Study of the Regional Office of the Ministry of Religion, South Sumatra Province). With a focus on two main problem formulations: 1) How to implement professional zakat among ASN which is carried out by the zakat collection unit at the Regional Office of the Ministry of Religion, South Sumatra Province. 2) What factors encourage and hinder the implementation of professional zakat among ASN in the Regional Office of the Ministry of Religion, South Sumatra Province.*

*The research method used by researchers in this research is a qualitative method with a descriptive approach, while data collection is carried out through interview, observation and documentation techniques. Data sources obtained from research are primary and secondary data.*

*The results of this study indicate that the implementation at the South Sumatra Ministry of Religion Regional Office is optimal, with a total of 49 ASN. The driving factor for the implementation of professional zakat is the Republic of Indonesia Government Regulation Number 14 of 2014 concerning zakat management regulating zakat management as well as understanding religion and a sense of responsibility towards ASN. The obstacles are personal financial conditions and priorities with limited salaries received so that some ask to stop paying professional zakat.*

***Keywords:*** ***Implementation, Profesional Zakat, ASN***