

The Perception of Civil servant Teachers in Pekanbaru City related to the Mayor's Instruction no. 1 Year 2013 regarding Income Zakat (Profession Zakat)

Zulkifly Rusby, Boy Syamsul Bakhri & Fitri Hidayati

The Faculty of Islamic Studies, Islamic University of Riau (UIR) Pekanbaru

Email: zulkiflyrusby@yahoo.com

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Abstract

The background of this study was sparked by the demonstration of Civil Servant teachers who rejected the Mayor's Instruction No. 1 year 2013 aiming to optimize the fundraising of Income Zakat (Profession Zakat), infaq and Sadaqah among Civil Servants and Employees of governmental enterprises in the Pekanbaru city. The mayor's instruction did not necessarily get a positive response from all parties, even the teachers objected their salary received every month gets a cut of 2.5% from the Department of Education. They considered that the payment of zakat is the awareness of individuals not on coercion. This descriptive study aimed to determine how the Civil Servant teachers' perception of Pekanbaru City on the Mayor's Instruction No. 1 Year 2013 regarding Income Zakat (Profession Zakat) was. The data used in this study were primary data and secondary data. The primary data were collected through questionnaires distributed to civil servant teachers of Pekanbaru, while secondary data were obtained from books, literature, internet, and other media. The analytical method used was a descriptive statistical method, it provides the data presentation with charts, graphs, pie charts and percentages then described. The Population in this study were 2,726 moslem civil servant teachers and the sample taken were 96 of them. From the calculation of 96 respondents surveyed, 16.37% stated strongly agree, 21.33% stated agree, 17.36% stated neutral, 42.1% stated disagree, and 2.53% stated strongly disagree. In conclusion, the results showed that most civil servant teachers were "disagree" with the Mayor's Instruction No. 1 Year 2013 regarding Income Zakat (Profession Zakat).

Keywords: Perception, teachers, Profession Zakat, Descriptive, Statistics

INTRODUCTION

Islam is a complete religion, which rules all aspects of human life. Islam is a religion that is able to balance the relationship between human and God (hablumminallah) and the relation among human beings (habluminannas). The teachings of Islam is a complete religion teachings that provide solutions of humanity in ways of life. As explained in the Qur'an Surah An-Nahl verse 89:

Translation: "(And remember) the day (when) we raised in every nation a witness over them from themselves, and We brought thou (Muhammad) to be a witness over all humanity. And

We have sent down to thou the Book (Qur'an) to explain everything, and guide and have mercy and inform glad tidings to those who surrender (Muslims) "(Ministry of Religious Affairs, 2009). Zakat (tithing) is a kind of charity that is often described in the Qur'an. Allah SWT explained that Zakat is simultaneously with the prayer. No wonder if zakat becomes the third pillar of Islam. Zakat is also as the guaranty for the needs of the poor and the state. Zakat is an obligation imposed on the property, as a form of the harmonious relationship among the human beings (habluminannas). The deed of zakat, if accomplished well, will bring peace of mind and tranquility of life because owned properties become clean and blessing. Moreover, if zakat is well-managed and well-distributed, it will improve the welfare of people evenly. As described in the Qur'an about the object and source of zakat in Surah At-Tauba verse 103:

Translation: "Take zakat of their wealth in order to cleanse and purify them and then pray for them. Indeed your praying (will) foster peace for their souls. Allah is Hearing, All-Knowing ". (Ministry of Religious Affairs, 2009).

Zakat is as the only worship that contains the socio-economic dimension, which can be used as a foundation in the economic development of society including individual, group or nation's economic development that has been being practiced since the period of Rasulullah Muhammad pbuh. In essence, the principle of zakat relates to the circle of wealth between the rich and the poor. Such wealth circle can eliminate jealousy and social inequality.

On consequences of rapid development of the science, technology and economic activities with all of those variances have created a great distinction of economic pattern today compared with what happened in the days of Rasulullah Muhammad pbuh. Along with the development of livelihood and economic activities which expand continuously, then the types of wealth that should be included in Zakat are also diverse.

In Indonesia, for example in the field of agriculture, the current function of agriculture is not only based on an attempt to supply staple food (such as rice and corn) but it also has been closely linked to the trade sector. Similarly, the trade sector has been growing rapidly nowadays, including commodity trade in agricultural products, forest products, marine products, and etc. Also in the service bussiness, the develment of service bussiness has created many new professions, such as consultants in various fields of life, health workers (many kinds of doctors and other medical personnel), experts in various fields, employers as well as employees in various economic fields, and so forth (Hafidhuddin, 2002)

These developments demand the Indonesian government to issue some regulations on the management of zakat including Law No. 38 of 1999, but this Act were considered insufficient to accommodate the development potential of zakat in Indonesia, later the Commission VIII of the House of Representatives along with the Government revised the Law No. 38 of 1999 and issued a new law on the management of the zakat, namely Law No. 23 of 2011.

In addition, local Government (municipal government) also participated to issue regional regulations concerning with the management of zakat, including Bandung city regional regulation No. 30 year 2002, Semarang city regional regulation No. 7 year 2009, Ternate city regional regulation No. 30 year 2011, Padang city regional regulation No. 02 year 2010, Banjarmasin city regional regulation No. 1 year 2014, and other regional regulations in other cities. Regional regulations are aimed to optimize the management and fundraising of zakat.

These regional regulations have become the basis for the payment of zakat through direct payroll deductions of civil servants. Unfortunately, a lot of civil servants objected to these regional regulations with reasons that there are too many other payroll deductions and the suspicion of non-transparent zakat distribution.

However, In relation to efforts to optimize the fundraising of Income Zakat (Profession Zakat), infaq and Sadaqah of Civil Servants and Employees of governmental enterprises in the city of Pekanbaru, as referred to the Law No. 23 year 2011 concerning the management of zakat and the Decree of the Minister of Religion No. 373 year 2003 on the implementation of Law No. 38 year 1999, the municipal government of Pekanbaru also issued the Mayor's instruction No. 1 year 2013 concerning with Income Zakat (Profession Zakat), Infaq and Shadaqah on Civil Servants and Employees of governmental enterprises in the city of Pekanbaru. Based on the regional regulation No. 1 Year 2013, each Civil Servant of pekanbaru city whose a minimum income IDR 3.740.000, - is subjected to a withholding income Zakat (Profession Zakat) of 2.5%. Similarly, the mayor's Instruction No. 1 Year 2013 on Income Zakat (Profession Zakat) does not necessarily get a positive response from all parties. The demonstration of rejection were conducted by the teachers who objected their monthly salaries get a cut of 2.5% from the Department of Education. They consider that the religious charity is not on coercion but it depends on individual consciousness. Additionally, they suspect that the less transparent and less socialization of zakat management became the basic reasons of rejection among Civil Servants.

Therefore, through this study, that the main problem identified was: How were the civil servant teachers' perceptions of Pekanbaru City on the Mayor's Instruction No. 1 Year 2013 regarding Income Zakat (Profession Zakat)?

The Theory of Perception

The term of "perception" is derived from latin language. Etymologically, it means accepting or taking. Perception is a process which shares selected stimuli, organizes and interpretes into meaningful information. (Ferrinadewi, 2008)

Perception is an experience of objects, events, or relationships obtained by concluding information and interpreting the meaning message. Perception is to provide sensory stimuli. (Rakhmat, 2012)

Perception is essentially a cognitive process experienced by everyone in understanding the information about the environment, whether through sight, sound, appreciation, feeling, and smell. (Thoha, 2011)

There are several internal and external factors which affect the selection process of perception. Those factors are (Thoha, 2012): First, the internal factors. Internal factors consist of: (1) understanding. It is an inside factor which forms the attention to an object so that raises the perception based on the psychological complexity as described earlier; (2) motivation. The motivation is the impulse that arises in a person consciously or unconsciously to perform an action with a particular purpose; (3) Personality. It forms different opinions in resolving a problem between two people or among groups, each person only depends on his/her personal ideas.

Second, external factors. The external factors consist of: (1) intensity. Intensity means the ability, the power of persistence, High level or degree and frequency of time; (2) Size. The larger the size of an object, the easier it is to be known or understood, (3) Difference. Someone will be more easily perceived by others, especially if he/she has different characteristics than the others; (4) Repetition. Repetition is a matter presented many times so it will attract greater attention than those seen very few time; (5) Movement. Moving objects will attract a lot of attention of vision than stationary objects; (6) The novelty. This principle states either the new or already known external situation can be used to attract attention.

The Concept of Teachers

In Islamic terminology, the term 'teacher' has close meaning to the *murabbby*, a word root of the god. So, the function and the roles of teachers in the education system are one manifestation of the divine. Such noble teacher's position, as to the Lord, in the sense as rabb identifying himself as "the Lord of the world, the Supreme Master or Master the entire universe ". (Sholeh, 2006)

A teacher is a trusted and followed person. A trusted person means a person who can be believed. A followed person means someone who can be a model for his/her students. According to the Sanskrit language, the word teacher is defined as "guru", it is a combination of words gu and ru. Gu means darkness, stagnation or shade. While Ru means to let go, get rid of or freed. So, teachers are human beings who "fight" continuously and gradually, to release the people from darkness. (Aziz, 2012)

The Indonesian Law No. 14 Year 2005 on Teachers and Lecturers (article 1, paragraph 1) states that: "Teachers are professional educators with the primary task of educating, teaching, guiding, directing, training, assessing and evaluating students on early childhood education, formal education, basic education and secondary education ". (Editor Team Yustisia Library, 2009).

The Concept of Civil Servant

In Indonesian law No. 5 year 2014 concerning the State Civil Administrative, a Civil Servant is an Indonesian citizen who meet certain requirements, was appointed as an officer regularly by the staff development officers for the position in government. (Source: law No. 5 year 2014 on State Civil Apparatus).

Civil Servants are those who: a). Work for either in the governmental department, the governmental Non-department institutions, the Secretariat of State Institutions, Agencies in Provinces, Districts, Cities, Registrar of the Court, the military and police agencies; b). Work on the Provinces/Regencies/Cities; c). Work in the Autonomous Regions, and organizations that administer public services; d). do other governmental tasks, such as the judge in the District Court, High Court and so forth; e). The salary is charged to the state budget or regional budget. (Suradji, 2003: 4-5).

The Nature of Zakat

In terms of language, the word zakat has several meanings, namely *al-barakatu* means blessing, *al-namaa* means 'growth' and 'development', *ath-thaharatu* means 'sanctity', and *ash-shalahu* 'well-done'. (al- a'rabiyah, 1972 & Hafidhuddin, 2002)

Zakat or "Zakah" literally means "increase" or "improvement" or "food". Another Deveratif of the word refers to "clean". So, zakat means "growing", "increase" or "clean". That is because zakat helps to clean the human soul from stinginess, selfishness, lust and greedy for wealth, and thus, it helps the growth and development of the soul. Technically, zakat is obligatory contribution, a kind of tax levied from the rich and distributed to the poor or spent by the state for the welfare of the poor and the hopeless. (Chaudhry ., Rosyidi, 2012)

According to the sharia terms, zakat means a number of specific assets that have reached certain requirements which are obliged by God to be issued its part and given to those who deserve it with certain requirements as well. (Aziz and Ulfa, 2010)

Zakat is a wealth that must be issued by muzakki accordance with the provisions of sharia to be given to those who deserve it (mustahiq) (Muhammad, 2010).

The Distribution of Zakat

The payment of zakat by muzakki to mustahiq is another form of non-economic mechanism in wealth distribution. Zakat is a worship which must be implemented by the muzakki. In this case, the state is obligated to demand the people to pay their zakat. With the activities of such force, there will be a wealth circulation of the economic mechanisms from the rich to the poor. Zakat is then distributed to certain groups. There are eight asnaf (groups) that have been mentioned in the Qur'an. (Sholahuddin, 2007)

As formerly mentioned, the groups of people who deserve to obtain zakat are specified in Surah At-Tauba verse 60. Those eight groups are (Qardawi, 2011):

First, *fakir* (the poor) and *miskin* (the needy). One of Qur'an commentators, Tabari, emphasizes that the definition of *fakir* is that people who are in need, but can not avoid themselves in begging. Otherwise, *miskin* means that the people who are in need, but like to whine and beg. (Tafsir At-Tabari, vol. 14, in Qardawi, 2011)

Second, *amil zakat*. *Amil Zakat* means those who carry out the activities of zakat affairs, ranging from fundraisers to the treasurer, the guards, and also recording the income and outcome of zakat, and delivering zakat. Allah has determined a part of zakat as a reward for them and it is not taken in addition to zakat. (Qardawi, 2011)

Third, the group *mu'allaf* (reverts). These people are expected to strengthen their beliefs in islam, or to obstruct their malicious intent on the Muslims, or to expect that they are eager to defend and help the Muslims from the enemies. (Qardawi, 2011)

Fourth, the *riqab* (slave). *Riqab* is the plural word of *raqabah*. This term means bondsman (*abid*) and not bondswoman (*amah*). This term has close meaning to "release" or "discharge", as if Islam gives definition in a figurative meaning that slavery as the shackles that bound him. Freeing bondsman means to eliminate or remove the shackles that bound him. (Qardawi, 2011)

Fifth, *al-Gharimun* (people who are in debt). The sixth target of zakat, as stated in the Qur'an, is *al-Gharimun* (people who are in debt). *Gharimun* is the plural word of *gharim*, meaning that a

person who has debt. Otherwise, *ghariim* means a debtor, this term is sometimes used for someone who has receivable accounts. (Qardawi, 2011)

Sixth, *Fisabilillah* (struggling in the way of Allah). Indeed, the meaning of this term is already clear. *Sabil* has close meaning to the way or the path. So, *sabilullah* means conveying path at the pleasure of Allah, whether the *aqidah* and the deeds (Qardawi, 2011). *Fisabilillah* means those who are struggling for many muslims so that they all get the pleasure of Allah SWT. The struggling here is also included in the efforts of the development of religions and also the country's development. (Huda and Heykal, 2010)

Seventh, *ibnu sabil*. According to Imam Shafi'i, *ibnu sabil* means those who have spent all of their wealth (for religious interest) and also those who intend to travel but they do not have enough supplies. Both are given zakat to meet the needs as long as the intention to travel is not for immoral purpose (Al-Majmoo 'vol 6, MD 676H in Qardawi, 2011).

PROFESSION ZAKAT

Profession zakat in Islam is known as *al-Kasab*, the term means that the wealth acquired through various efforts, either through physical efforts, the mind, and services. It includes overall industries (the industry of fertilizer, paper, textiles, etc.), businesses (hotel business, entertainment, restaurants, etc.), export trading, real estate contractors, printing / publishing, supermarkets, etc.); services, such as consultants, notaries, commissioners, travel agents, beauty salon, trading, workshop, accounting, doctors, etc.); savings, such as deposits, stock trading, current accounts, and so forth. (Tim Multitama Communications, 2006)

The obligation to pay zakat is based on the texts of surah in Al-Quran, such as Surah At-Taubah verse 103 and Al-Baqarah verse 267 and also surah Az-Zariyat verse 19. (Hafiduddin, 2002)

Surah Al-Baqarah verse 26:

Translation: "O you who believe, spend in (the way of Allah) the part of good ones (your belongings) that you earn from your efforts and some of what we grew from the earth for you. And do not choose the bad ones from you to spend thereof, so that you are not willing to take it and with closing eyes toward it. And Allah is the Rich, the Praised. "(Ministry of Religious Affairs) Surah Az-Zariyat verse 19:

Translation: "And in their wealth there is a right for the poor who ask and the poor who do not get the part." (Ministry of Religious Affairs

According to Quthub (1977) as proposed by Hafidhuddin (2002), he interprets that the texts include the entire result of human efforts (especially the good ones and lawful) and also include the entire natural wealth provided by Allah, such as agricultural products, as well as the results mining e.g. oil mine. These texts therefore encompasses all assets, both existed at the time of Rasulullah Muhammad pbuh either known directly, or prefigured by him.

The lawful skills and any other occupations, either self-employed or associated with other parties, such as an employee or employees, and if their income and revenue have reached nishab, then it must be issued their zakat.

Thus, this is the conclusion based on Hafidhuddin's interpretation (Hafidhuddin, 2002):

First, the verses of the Qur'an explain the general nature that all kinds of wealth are required to issue their zakat.

Second, the various opinions of scholars in the past and present. Although using different terms, some scholars prefer to use a general term of *al-amwaal*, while the others prefer to use more specific term such as *al-Maal al-mustafad* which is listed in the *fiqh of zakat* (rules of zakat) and *Al-Fiqh Al-Islamy Wa'adillatuhu*. (Hafidhuddin, 2002)

Third, from the point of the justice which is the main characteristic of Islam, the obligation of zakat on any kind of wealth is very clear. The farmers whose crops have reached nishab must pay zakat. As well as the obligatory zakat on income earned by doctors, lawyers, consultants in various fields, teachers, clerks and employees, and other professions.

Fourth, in line with the development of human life, especially in the economic, earnings are acquired from many economic activities, as occurs in industrialized countries today. Provision of paying zakat shows how Islamic law is very aspirational and responsive to the times. (Hafidhuddin, 2002).

NISHAB, TIME, CRITERIA AND HOW TO PAY PROFESSION ZAKAT

Islam does not oblige to pay zakat on the entire wealth, either a little or a lot, but the obligation to pay zakat is only on the wealth that has reached nishab, net of debt, and more than owner's basic requirement. (Hasbi, 2008)

As a typical in Islamic obligation, zakat is issued after reaching the minimum threshold for the obligations incurred. In other words, zakat is issued on the wealth owned by someone. The wealth to pay zakat in Islam is classified has to have fulfilled two conditions, namely: Firstly, the wealth has been up to the minimum limit of nishab. The minimum limit of nishab equals to the worth of 20 golden dinars. Whereas for agricultural products, most Islamic jurists explain that the zakat of results from every crops has no nishab limit. Secondly, the owners should have these properties in a period of one year, after reducing the cost of original needs, such as shelter, food and clothing. (Muhammad, 2013)

Furthermore, zakat of salaries, wages, fees, and other incomes of professional employment should not be issued unless those have reached nishab provision. The contemporary Islamic jurists explain that the profession zakat measurement is involved in the category of paying zakat asset category that is 85 grams of gold or 200 dirhams of silver and the ownership requirement has been through the perfection of *haul*. Whereas, for income from passive income, jurists explain that its zakat nishab is similar to the zakat of plantation and agriculture results, namely 750kg of rice (5 sha') of crops, and in this case, the ownership should not have to reach one year period (it does not require *haul* limit). (Mufraini, 2006)

According to the holy Qur'an dan hadeeth, the obligation of paying zakat is only for those who have property which has already reached its nishab, and has reached a certain time limit of ownership. (Al Kaaf, 2002)

However, the zakat of salary, wage, earnings or other incomes does not require to reach a certain limit of ownership. The payment of zakat is only done after receiving and there is no obligation to issue the same zakat twice in one year. (Qardawi, 2011)

The percentage of issuing profession zakat is determined by the following provisions (Mufraini, 2006):

First, the percentage of active income Zakat is issued at 2.5% of the remaining assets of savings and it has reached nishab at the end of the *haul*.

Second, the percentage of passive income zakat is issued at 10% of the total gross or 5% of the net reduced by the expenses for primary and operational needs.

The Instruction of Pekanbaru Mayor Number 1 year 2013

The Pekanbaru Mayor's Instruction No. 1 Year 2013 is relating to the Income Zakat (Profession Zakat), Infaq and Shadaqah of civil servants and Employees of governmental enterprises in the city of Pekanbaru.

In order to optimize the fundraising of income Zakat (Profession Zakat), infaq shadaqah civil servants and Employees of governmental enterprises in the city of Pekanbaru, as referred to Law No. 23 year 2011 on the management of zakat and Religious Affairs Ministerial Decree No. 373 year 2003 on Implementation of the Law law No. 38 of 1999 instructs:

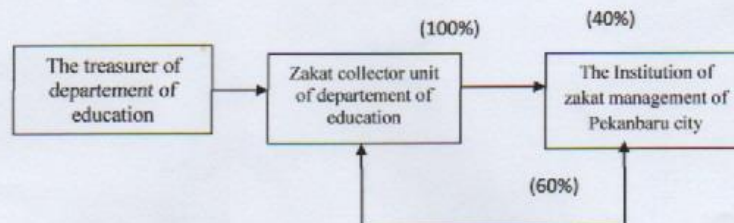
1. The treasurer of regional secretariat of Pekanbaru city
2. The treasurer of Parliament Secretariat of Pekanbaru city
3. The treasurer of Inspectorate of Pekanbaru city
4. The treasurers of governmental institutions of Pekanbaru city
5. The treasurers of local Offices of Pekanbaru city
6. The treasurers of governmental Offices of Pekanbaru city
7. The treasurers of Districts of Pekanbaru City
8. The treasurers of governmental enterprises of Pekanbaru City

To carry out the withholding Income Zakat (Profession Zakat), infaq and shadaqah of salaries of muslim Civil Servants and muslim employees of governmental enterprises in the city of Pekanbaru in each work unit, the mechanisms and procedures for the fundraising and the distribution of zakat Income (profession zakat), infaq and Sadaqah refers to the guidelines of the Mayor's instructions, and then the results of its implementation are reported to the Mayor of Pekanbaru city.

The institution of zakat management of Pekanbaru City is as an official institution of zakat collector and distributor collaborating with Zakat Collector Units (ZCU) of 12 districts in the Pekanbaru city and 16 zakat collector units of offices and governmental enterprises in Pekanbaru city. (Source: Pekanbaru BAZNAS: 2015)

The department of Education is as one of the agencies in Pekanbaru city commonly deposits funds of Zakat to the institution of zakat management of Pekanbaru City with an average deposit of IDR 300.000.000, - per month. With the division of the distribution of 40% are carried out by the institution of zakat management of Pekanbaru City and 60% are carried out by the ZCU of Department of Education and distributed to the public and students. The cycle of Zakat funds deposited by the Department of Education to the institution of zakat management of Pekanbaru City is described as follows: (Source: ZCU of Department of Education: 2015)

Figure 1. The Cycle of withholding Income Zakat (Profession Zakat) based on the Mayor's Instruction No. 1 of 2013



Information : Processed Data 2015

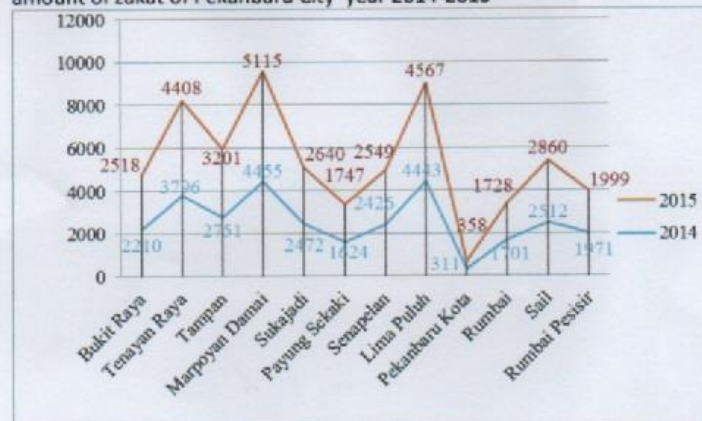
1. Implementation of withholding Income zakat (Profession Zakat) is conducted by the Treasurer of Department of Education from the salaries of the staffs of Department of Education and civil servant teachers.
2. Income Zakat (Profession Zakat) is submitted to the Zakat Collectors Unit (ZCU) of Department of Education.
3. Zakat Collectors Unit (ZCU) submit the Income Zakat (Profession Zakat) to the institution of zakat management of Pekanbaru City.
4. The institution of zakat management of Pekanbaru City distributes the income Zakat (Profession Zakat) to mustahiq at 40% of the fund Income Zakat (Profession Zakat) and 60% of the fund Income Zakat (Profession Zakat) is returned to the ZCU of Department of Education to be distributed to the students and the community around the school that meets the qualification as mustahiq. (Source: ZCU of Department of Education: 2015)

The ZCU of Department of Education as a unit of zakat management in Pekanbaru City Department collects the zakat from civil servant teachers in 12 districts of Pekanbaru city. The Recapitulation of muzakki and the amount of zakat of civil servant teachers of Pekanbaru City can be seen in the following table:

Table 1: Recapitulation of the number of muzakki (civil servant teachers) and the total amount of zakat of Pekanbaru City in 2014-2015.

Districts	Year 2014		Year 2015	
	Number of Muzakki	Total Amount	Number of Muzakki	Total Amount
Bukit Raya	2210	IDR 238.295.054,-	2518	IDR 281.504.100,-
Tenayan Raya	3796	IDR 408.578.283,-	4408	IDR 483.477.200,-
Tampan	2751	IDR 289.946.931,-	3201	IDR 352.763.200,-
Marpoyan Damai	4455	IDR 482.912.543,-	5115	IDR 572.987.400,-
Sukajadi	2472	IDR 266.503.972,-	2640	IDR 294.269.200,-
Payung Sekaki	1624	IDR 179.226.968,-	1747	IDR 196.377.500,-
Senapelan	2426	IDR 239.600.533,-	2549	IDR 288.490.500,-
Lima Puluh	4443	IDR 476.296.140,-	4567	IDR 500.541.700,-
Pekanbaru Kota	311	IDR 33.699.594,-	358	IDR 38.589.000,-
Rumbai	1701	IDR 185.824.389,-	1728	IDR 192.231.000,-
Sail	2512	IDR 298.807.974,-	2860	IDR 321.301.100,-
Rumbai Pesisir	1971	IDR 214.509.687,-	1999	IDR 224.589.500,-
Total	30672	IDR 3.314.202.068,-	33690	IDR 3.747.121.400,-

Figure 1: The Graph recapitulation of the number of muzakki (civil servant teachers) and the amount of zakat of Pekanbaru City year 2014-2015



Source: Data Processed in 2016

From the table and the graph, it can be seen both the number of muzakki and amount of zakat of Pekanbaru city have increased between 2014 and 2015.

RESEARCH METHOD

The research design used in this study is descriptive research design. Descriptive research design is the design of research compiled in order to provide a systematic overview of scientific information derived from the subject or object of research. (Sanusi, 2011)

Location of the study was conducted in the city of Pekanbaru in Riau province. The subject of this research is the teachers of elementary schools, junior high schools and senior high schools whose status as civil servants in Pekanbaru, whereas the object of this study is the perception of Civil Servant teacher's in the city of Pekanbaru on the Mayor's instruction No. 1 year 2013 regarding income Zakat (Profession Zakat).

The population of this study was Civil Servant teachers of Pekanbaru City as many as 2,726 people derived from data in December 2015. (Source: ZCU of Department of Education in Pekanbaru City)

The sample was 96 teachers of elementary schools, junior high schools and senior high schools in 8 districts of Pekanbaru city, namely Bukit Raya, Marpoyan Damai, Limapuluh, Tenayan Raya, Tampan, Sail, Senapelan and Rumbai. The sampling technique in this research is *simple random* technique, whereas random sampling means that the sample members have the same opportunity to be sampled.

The method used in this study in analyzing the obtained data was the descriptive statistical method, it is a data presentation with charts, graphs, pie charts and percentages. From questionnaire data were gathered from the respondents, then the recapitulation data transformed the data from qualitative data into quantitative data by giving scores on a questionnaire. In determining the scores of each statement answers this study used Likert scale as follows:

Table 2: Score Categories

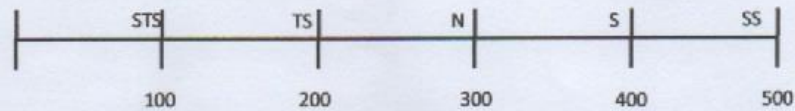
Response scale	Score
Strongly Agree (SA)	5
Agree (A)	4
Neutral (N)	3
Disagree (D)	2
Strongly Disagree (SD)	1

Source: Sugiyono (2013)

Response scales and scores in the table show the score categories are used to transform qualitative data based on the respondents' answers of the questionnaire into quantitative data on each indicator used in the operational concept.

Based on data from predetermined scores, the calculation of respondents' answers will be compared with the ideal scores (criterion) for all items and presented in a continuum as follows:

Figure 2: Continuum of Ideal Scores (criterion)



Source: Sugiyono (2013)

RESULTS

Teachers' perceptions of Civil Servants (PNS) in Pekanbaru City against Mayor Instruction No. 1 Year 2013 on Income Zakat (Profession Zakat) with internal factors consist of three indicators, namely: (1) Understanding, knowledge and information about zakat Mayor Instruction No. 1 In 2013, (2) Motivas, the decision to tithe through Mayor Instruction No. 1 in 2013, and (3) Personality, individual desire to do their best toward the obligation to zakat . And external factors consist of six indicators, namely: (1) The intensity, strength, persistence, and frequency of time, (2) Size, informed zakat and zakat recipients obtained from civil servant teachers of Pekanbaru city, (3) Differences, the thing that distinguishes how to implementation of zakat between the Mayor's Instruction No. 1 year 2013 and standart way of zakat, (4) Repetition, it presented many times with slight variations, (5) Movement, the view of the implementation of the Mayor's Instruction No. 1 year 2013, and (6) novelty, the innovation which is divided in the questionnaire. Recapitulation of internal and external factors are presented in the table as follows:

Table 3: Summary of Questionnaire Data Calculation of Teacher Perceptions of Civil Servants (PNS) in Pekanbaru City against Mayor Instruction No. 1 Year 2013 on Income Zakat (Profession Zakat)

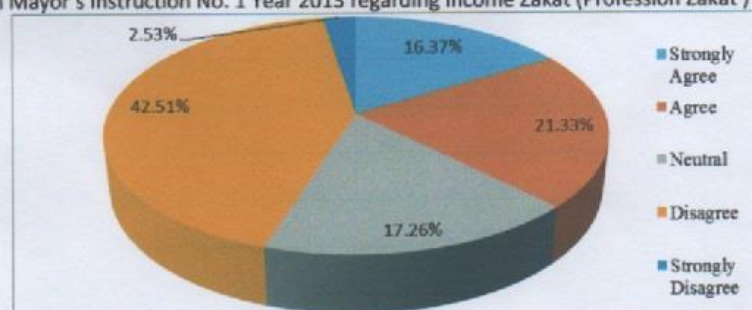
No.	Statement	Recapitulation of Data Calculation of Questionnaires					
		SA	A	N	D	SD	Total
1	Zakat is obligatory for every Muslim in Islam	72	22	1	0	1	96
2	Pekanbaru municipal government applies the method of zakat according to Islamic sharia.	11	32	36	17	0	96
3	Pekanbaru municipal government has implemented the program of income zakat (profession zakat) appropriate with the Mayor's Instruction No. 1 year 2013 well.	7	27	38	24	0	96
4	Zakat is a form of obedience to God's command and it brings blessing.	56	37	2	1	0	96
5	Zakat purifies wealth and brings peace of mind towards muzakki.	34	44	17	0	1	96
6	The administrative service of the implemetation of Mayor's Instruction	4	10	22	53	7	96

	Number 1 of 2013 on Zakah on income zakat (profession zakat) goes well.						
7	Zakat has been distributed by the Pekanbaru municipal government to the right mustahik.	5	18	16	54	3	96
8	Having a desire to share some wealth to the mustahik who is entitled to receive zakat.	50	39	4	3	0	96
9	Zakat is based on self-will and without pressure or coercion.	36	51	5	4	0	96
10	Pekanbaru municipal government regularly supervise the withholding income zakat (profession zakat) from Muslim civil servants in accordance with the Mayor's Instruction No. 1 year 2013.	3	20	7	66	0	96
11	Pekanbaru municipal government regularly supervise the distribution of income zakat (profession zakat) for Muslim civil servants in accordance with the Mayor Instruction No. 1 of 2013.	6	7	16	67	0	96
12	Pekanbaru municipal government publishes the total amount of fundraising collected from civil servants.	9	13	13	53	8	96
13	Pekanbaru municipal government publishes the recipients (mustahiq) of the funds of income zakat (profession zakat) obtained from civil servants.	7	11	10	68	0	96
14	Pekanbaru municipal government instructs the way to pay income zakat (profession zakat) through collective deductions.	3	4	49	39	1	96
15	Pekanbaru municipal government distributes the zakat funds on target and more evenly to mustahik in need.	7	16	7	59	7	96
16	Pekanbaru municipal government Socializes the income zakat (profession zakat) to civil servants on a regular basis.	4	19	10	63	0	96
17	Socialization conducted by the government through meetings, mass media and electronic media.	5	12	11	68	0	96
18	Pekanbaru municipal government has held meetings directly with muzakki (civil servant teachers) to discuss the payment mechanism and distribution of income zakat (profession zakat)	2	21	8	57	8	96

19	The programs of the institution of zakat management of Pekanbaru city have distributed the funds to the poor.	3	6	44	39	4	96
20	Pekanbaru municipal government has made some innovations in the form of zakat deductions that can be paid through ATM and Internet Banking related to the payment of zakat from the civil servant teachers appropriate with the Mayor's Instruction No. 1 year 2013 regarding income zakat (profession zakat).	2	7	23	57	7	96
21	Pekanbaru municipal government distributes zakat funds from civil servant teachers in turn to mustahik who receive it.	4	14	9	65	4	96
Total		33	43	34	85	51	2016
Score		5	4	3	2	1	
Total score		16	17	10	17	51	
Grand Total Score							6179
Average							294
Percentage		16,	21,	17,	42,	2,53	
		37	33	26	51		

The following figures illustrates the percentage calculation of questionnaires based on the perception of Civil Servant teachers in Pekanbaru City on the Mayor's Instruction No. 1 Year 2013 regarding Income Zakat (Profession Zakat) by using a pie chart which can be seen as follows:

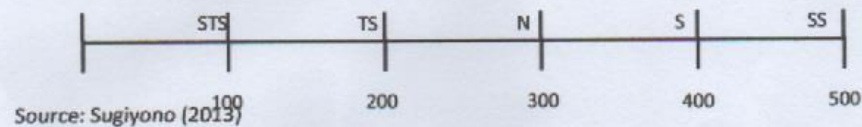
Figure 3: A Pie Chart of the Perception of Muzakki (Muslim civil servant Teachers) in Pekanbaru city on Mayor's Instruction No. 1 Year 2013 regarding Income Zakat (Profession Zakat)



Source: Data Processed in 2016

Based on data from a predetermined score, will be calculated from respondents' answers which then be compared with the ideal score (criterion) for all items and presented in a manner continuum in Figure 3 as follows:

Figure 4: Results of Score Research On Line Continuum



So based on data obtained from 96 respondents, the average research score is 294, it lies in the area of "disagree".

DISCUSSION

Based on the research results, it is known that the general perception of Muslim civil servant teachers of Pekanbaru city on the Mayor's instruction No. 1 year 2013 on income zakat (Profession Zakat) is "Disagree" because the accumulation of respondents are in the continuum of Ideal scores (criterion) at 295 (in the area of disagree).

Based on the internal dimensions of "understanding", the teachers' answers of the questionnaire number 1 stated strongly agree as many as 72 people (75%), agree as many as 22 people (23%), neutral as many as 1 person (1%), disagree does not exist (0%), and strongly disagree as many as 1 person (1%). It means, most Muslim civil servant teachers understand that the law of zakat is obligatory for every Muslim in Islam. In the questionnaire number 2, the teachers who stated strongly agree as many as 11 people (12%), agree as many as 54 people (55%), neutral as many as 14 people (14%), disagree as many as 17 people (18%), and strongly disagree does not exist (0%). It means, most Muslim civil servant teachers agree that the Pekanbaru municipal Government has applied the methods of zakat according to Islamic law. In the questionnaire number 3, the teachers who stated strongly agree as many as 7 people (7%), agree as many as 27 people (28%), neutral as many as 38 people (40%), disagrees as many as 24 people (25%) and strongly disagree does not exist (0%). It means, most Muslim civil servant teachers have neutral opinions on the implementation of the zakat program ruled by the Mayor's Instruction No. 1 Year 2013 on Income Zakat (Profession Zakat).

Based on the internal dimensions of "Motivation", the teachers' answers of the questionnaire number 4 state strongly agree as many as 56 people (58%), agree as many as 37 people (39%), neutral as much as 2 (2%), disagree as much as 1 (1%), and respondents who stated strongly disagree do not exist. It means, most Muslim civil servant teachers strongly agree that zakat is

a form of obedience to the commands of Allah and it brings blessing. For the questionnaire number 5, the teachers' answers state strongly agree as many as 34 people (35%), agree as many as 44 people (46%), neutral as many as 17 people (18%), disagree does not exist (0%), and strongly disagree as many as 1 (1%). It means, most Muslim civil servant teachers agree that zakat purifies wealth and brings peace of mind to muzakki. For the questionnaire number 6, the teachers' answers state strongly agree as many as 4 people (4%), agree as many as 10 people (11%), neutral as many as 22 people (23%), disagree as many as 53 people (55%), and strongly disagree as many as 7 people (7%). It means, most Muslim civil servant teachers disagree that the administrative services of the implementation of Mayor's instruction No. 1 Year 2013 on Income Zakat (Profession Zakat) goes well. For the questionnaire number 7, the teachers' answers state strongly agree as many as 5 people (5%), agree as many as 18 people (19%), neutral as many as 16 people (17%), disagree as many as 54 people (56%), and strongly disagree as many as 3 people (3%). It means, most Muslim civil servant teachers disagree that Pekanbaru municipal government has distributed the zakat funds to the right mustahik.

Based on the internal dimensions of "Personality", for the questionnaire number 8, the teachers' answers state strongly agree as many as 50 people (52%), agree as many as 39 people (41%), neutral as many as 4 persons (4%), disagree as many as 3 persons (3%), and strongly disagree do not exist (0%). It means, most Muslim civil servant teachers strongly agree with the statement that they have a desire to share some wealth to the mustahik who are entitled to receive zakat. For the questionnaire number 9, the teachers who state strongly agree as many as 36 people (38%), agree as many as 51 people (53%), neutral as many as 5 people (5%), disagree as many as 4 people (4%), and strongly disagree do not exist. It means, most Muslim civil servant teachers agree with the statement that zakat is based on self-will and without pressure or coercion.

For the dimensions of external factors "Intensity" on the questionnaire number 10, the teachers who state strongly agree as many as 3 people (3%), agree as many as 20 people (21%), neutral as many as 7 people (7%), disagree as many as 66 people (69%), and strongly disagree do not exist (0%). It means, most Muslim civil servant teachers disagree with the statement that Pekanbaru municipal government regularly supervise the withholding income zakat (Profession Zakat) from Muslim civil servants in accordance with the Mayor's instruction Number 1 Year 2013 regarding Income Zakat (Profession Zakat). For the questionnaire number 11, the teachers who state strongly agree as many as 6 people (6%), agree as many as 7 people (7%), neutral as many as 16 people (17%), disagree as many as 67 people (70%), and strongly disagree do not exist (0%). It means, most Muslim civil servant teachers disagree with the statement that Pekanbaru municipal government regularly supervise the distribution of Income Zakat (Profession Zakat) from muslim civil servants in accordance with the Mayor's instruction No. 1 year 2013 regarding income zakat (Profession Zakat).

For the dimensions of external factor "Size" on the questionnaire number 12, the teachers who state strongly agree as many as 9 people (9%), agree as many as 13 people (14%), neutral as many as 13 people (14%), disagree as many as 53 people (55%), and strongly disagree as many as 8 people (8%). It means, most Muslim civil servant teachers disagree with the statement that Pekanbaru municipal government publishes the total amount of zakat funds obtained from

civil servants . For the questionnaire number 13, the teachers who state strongly agree as many as 7 people (7%), agree as many as 11 people (12%), neutral as many as 10 people (10%), disagree as many as 68 people (71%), and strongly disagree do not exist (0%). It means, most Muslim civil servant teachers disagree with the statement that Pekanbaru municipal government publishes the list of recipients (mustahik) of the funds on income zakat (profession zakat) obtained from civil servants.

For the dimensions of external factor of "differences" on the questionnaire number 14, the teachers who state strongly agree as many as 3 people (3%), agree as many as 4 people (4%), neutral as many as 49 people (51%), disagree as many as 39 people (41%), and strongly disagree as many as 1 (1%). It means, most Muslim civil servant teachers have neutral opinions with the statement of Pekanbaru municipal government has instructed the way to pay income zakat (profession zakat) through collective deduction. For the questionnaire number 15, the teachers who state strongly agree as many as 7 people (7%), agree as many as 16 people (17%), neutral as many as 7 people (7%), disagree as many as 59 people (62%), and strongly disagree 7 people (7%). It means, most Muslim civil servant teachers disagree with the statement that Pekanbaru municipal government distributes the zakat funds on target and more evenly to mustahik in need.

For the dimensions of external factor "Repetition" on the questionnaire number 16, the teachers who state strongly agree as many as 4 people (4%), agree as many as 19 people (20%), neutral as many as 10 people (10%), disagree as many as 63 people (66%), and strongly disagree do not exist (0%). It means, most Muslim civil servant teachers disagree with the statement that Pekanbaru municipal Government has socialized the Profession Zakat to civil servants on a regular basis. For the questionnaire number 17, the teachers who state strongly agree as many as 5 people (5%), agree as many as 12 people (13%), neutral as many as 11 people (12%), disagree as many as 68 people (70%), and strongly disagree do not exist (0%). It means, most Muslim civil servant teachers disagree with the statement that Pekanbaru municipal government has made dissemination through meetings, mass media and electronic media.

For the dimensions of external factor "Movement" on the questionnaire number 18, the teachers who state strongly agree as many as 2 (2%), agree as many as 21 people (22%), neutral as many as 8 people (8%), disagree as many as 57 people (60%), and strongly disagree as many as 8 (8%). so It means, most Muslim civil servant teachers disagree with the statement that Pekanbaru municipal government has held meetings directly with muzakki (civil servant teachers) concerning the payment mechanism and the distribution of Profession Zakat. For the questionnaire number 19, the teachers who state strongly agree as many as 3 people (3%), agree as many as 6 (7%), neutral as many as 44 people (45%), disagree as many as 39 people (41%), and strongly disagree as many as 4 (4%). It means, most Muslim civil servant teachers disagree with the statement that the programs of the institution of zakat management of Pekanbaru city have distributed the funds to the poor.

For the diimensions of external factors "Novelty", on the questionnaire number 20, the teachers who state strongly agree as many as 7 people (7%), neutral as many as 23 people (24%), disagree as many as 57 (60%), and strongly disagree 7 people (7%). It means, most

Muslim civil servant teachers disagree with the statement that Pekanbaru municipal government has made the innovation of zakat deduction that it can be paid through ATM and Internet Banking relating to the withhold Profession Zakat of civil servants' salaries appropriate with the Mayor's Instruction No. 1 year 2013 on income zakat (Profession Zakat). For the questionnaire number 21, the teachers who state strongly agree as many as 4 people (4%), agree as many as 14 people (15%), neutral as many as 9 people or (9%), disagree as many as 65 people (68%), and strongly disagree as many as 4 (4%). It means, most Muslim civil servant teachers disagree with the statement that that pekanbaru municipal government distributes zakat funds from civil servants in turns to mustahik who receive it.

CONCLUSION

Based on the discussion of research results about the perception of Civil Servant teachers in Pekanbaru City on the Mayor's Instruction No. 1 Year 2013 regarding Income Zakat (Profession Zakat), the data were obtained from the questionnaires that have been distributed to the respondents (muzakki/civil servant teachers of Pekanbaru) whose population of 2,726 people with the sample of 96 people, then it can be concluded that the perception was at a score of 294, which means the perceptions of Civil Servant teachers of Pekanbaru City on the Mayor's Instruction No. 1 year 2013 regarding the Income Zakat (Profession Zakat) was "disagree".

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