ZAKAH COMPLIANCE INTENTION BEHAVIOR ON EMPLOYMENT INCOME AMONG STATE GOVERNMENT SERVANTS IN KELANTAN

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UNIVERSITI UTARA MALAYSIA
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ZAKAH COMPLIANCE INTENTION
BEHAVIOR ON EMPLOYMENT INCOME
AMONG STATE GOVERNMENT SERVANTS
IN KELANTAN

A thesis submitted to the Graduate School in partial
fulfillment of the requirement for the degree of
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By
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I certify that any help received in preparing this thesis and all sources used have been acknowledged in this thesis.

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ABSTRAK


Kata kunci: Sikap; norma subjektif; kawalan gelagat ditanggap; niat; zakat
ABSTRACT

Zakah on employment income is one of the issues examined by Syariah scholars. Previous studies on zakah on employment income have been carried out amongst public sector specifically on federal government servants. Thus, the main objective of this study is to identify factors that influence zakah compliance intention behavior among state government servants in Kelantan, using theory of planned behavior (TPB). One hundred and thirty-two state government servants in Kelantan completed and returned questionnaires that consisted of 19 items measuring attitudes toward zakah on employment income, subjective norm, perceived behavioral control, and intention to pay zakah on employment income. The finding of the study revealed that all three factors significantly influence intention to comply with zakah on employment income. This shows that TPB model is applicable in predicting zakah compliance intention behavior. Subjective norm was found to be the strongest factor that influences intention. The findings have implications to policy makers and future research to improve the performance of zakah collection in Malaysia.

Keywords: Attitude; subjective norm; perceived behavioral control; intention; zakah
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<td>ATT</td>
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<td>ITT</td>
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<td>MAIK</td>
<td>Majlis Agama Islam dan Adat Istiadat Melayu Kelantan</td>
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CHAPTER ONE

INTRODUCTION

1.0 Background of the Study

Zakah is one of the five pillars of Islam. The word “zakah” means purity and growth. Islam has decreed a law for the collection of zakah from the rich to the poor and other needy groups to "clean" the wealth that has been accumulated. Thus, paying zakah is a way for Muslims to purify their wealth by giving some of it away to charity. It also helps provide social justice in the community. Zakah has the same history like prayer. There is evidence from the Qur'an and the Sunnah that directed Muslims to pay zakah by putting aside a proportion of their wealth for those in need and less fortunate. Allah (S.W.T) says to His Messenger (S.A.W):

"Alms are for the poor and the needy, and those employed to administer the (funds); for those whose hearts have been (recently) reconciled (to Truth); for those in bondage and in debt; in the cause of God; and for the wayfarer: (thus is it) ordained by God, and God is full of knowledge and wisdom" (Surah Al-Taubah: 60).

The Prophet (S.A.W) has also delineated the importance of zakah:

"Abu Hurayrah (r.a) narrates that the Prophet (S.A.W) said: "He who was given wealth by the Almighty and he did not pay its zakah, this wealth will be made into a bald snake for him, on whose eyes there will two black dots, and on the
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REFERENCES


