



**THE INFLUENCE OF RELIGIOSITY, SELF-EFFICACY AND  
PERCEPTION TOWARDS LAW ENFORCEMENT ON COMPLIANCE  
BEHAVIOR OF INCOME *ZAKAT* AMONG PUBLIC SECONDARY  
SCHOOL TEACHERS IN SELANGOR**

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## ABSTRACT

*Zakat* is the third category of the five pillars of Islam which is also an obligatory act of worship to be performed by every eligible Muslim individual. It comprises percentages of personal income upon various kinds levied as almsgiving for the relief of certain recipients. As mentioned in the Qur'an and Sunnah, the term "*zakat*" means "pure", "Grow" and "laudable". However, the collection level of this obligatory *zakat* fund is too low which is a religious act of worship, even though Malaysian Muslims are paying the legal tax. In general, there were many researchers particularly discussed on the issue of *zakat* on employment income. *Zakat* on employment income is still an issue in the country and it is caused a weak collection amongst Muslims who are distinctively eligible to contribute even though a religious announcement made it compulsory for the payment of *zakat* on employment income, and the matter is still discussed. The objectives of the study are to examine the influence of self-efficacy, religiosity, and perception towards law enforcement towards compliance behaviour to pay income *zakat* among public secondary school teachers in Selangor. This study applied random sampling method whereby the researcher will be able to contact only respondents who are ready to cooperate in the study. Since this study is concerned with how variables are associated, the quantitative research is used. The findings of the study show that self-efficacy and Islamic religiosity significantly influence intention to comply with *zakat* on income. Perception towards law enforcement, however, did not show any significant influence on *zakat* compliance. In general, the study reveals that the Theory of Planned Behavior is capable of predicting *zakat* compliance intention and consequently, *zakat* compliance behaviour. The findings of the present study can be used by the institution of *zakat* and policymakers to promote and educate the general public as to the importance of *zakat* on employment income. The implications of the findings and the limitations of the present study and conclusions are also highlighted.

**Keywords:** Income *Zakat*, Religiosity, Self-efficacy, Law Enforcement.

## ABSTRAK

*Zakat* merupakan rukun ketiga daripada lima rukun Islam yang merupakan suatu kewajipan yang wajib ditunaikan oleh setiap individual Muslim yang layak membayar cukai. Ia merupakan peratus daripada pendapatan peribadi yang dikenakan sebagai *zakat* untuk di agihkan kepada penerima *zakat* yang tertentu. Sebagaimana yang dinyatakan dalam Al-Qur'an dan Sunnah, istilah "*zakat*" bermaksud "tulen", "berkembang" dan "terpuji". Walau bagaimanapun, tahap kutipan dana *zakat* yang diwajibkan ini masih berada pada tahap yang rendah, walaupun masyarakat Islam Malaysia membayar cukai. Secara umumnya, terdapat ramai pengkaji yang telah membincangkan isu-isu yang berkaitan dengan *zakat* pendapatan penggajian. *Zakat* pendapatan penggajian masih merupakan suatu isu dalam negara ini memandangkan kutipan *zakat* yang masih rendah di kalangan orang Islam yang layak menyumbang kepada *zakat* walaupun terdapat arahan yang mewajibkan pembayaran *zakat* pendapatan penggajian, dan hal ini masih terus dibahaskan. Objektif kajian ini adalah untuk mengkaji pengaruh kebekersanan diri, keagamaan, dan persepsi terhadap penguatkuasaan undang-undang terhadap gelagat kepatuhan untuk membayar *zakat* pendapatan di kalangan guru sekolah awam di Selangor. Kajian ini menggunakan kaedah persampelan rawak di mana pengkaji dapat menghubungi responden yang bersedia untuk bekerjasama dalam kajian ini. Oleh kerana kajian ini adalah berkaitan bagaimana pembolehubah-pembolehubah berhubung antara satu sama lain, kaedah kuantitatif digunakan oleh kajian ini. Penemuan kajian ini menunjukkan bahawa kebekersanan diri dan keagamaan Islam mempengaruhi niat untuk patuh kepada *zakat* pendapatan secara signifikan. Persepsi terhadap penguatkuasaan undang-undang, walau bagaimanapun, tidak menunjukkan sebarang pengaruh yang signifikan ke atas kepatuhan *zakat*. Secara umumnya, kajian ini mendedahkan bahawa Teori Gelagat Terancang mampu untuk meramal niat kepatuhan *zakat* dan seterusnya, gelagat kepatuhan *zakat*. Penemuan kajian ini boleh digunakan oleh institusi *zakat* dan penggubal dasar untuk mempromosi dan mendidik orang awam tentang kepentingan *zakat* pendapatan penggajian. Impikasi, penemuan dan kekangan kajian dan kesimpulan juga telah diketengahkan.

**Katakunci:** *Zakat* Pendapatan, Keagamaan, Kebekersanan Diri, Penguatkuasaan Undang-undang.

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