

**COMPLIANCE BEHAVIOR OF INCOME ZAKAT
AMONG TEACHERS IN DISTRICT OF KUALA
MUDA YAN, KEDAH DARUL AMAN**

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Abstract

The obligation to pay *zakat* is one of the five pillars of Islamic faith. Its contribution to Muslims socio-economic development could not be denied by any parties. This development could be improved through incremental of *zakat* fund. However, the *zakat* collection including *zakat* on income is still found to be unsatisfactory due to a low level of *zakat* compliance. While a lot of researches had been undertaken in the area of taxation, little is known about *zakat* compliance behavior and its determinants. The objective of the paper is to propose a research model for examining the effect of attitude, subjective norm, and Islamic religiosity towards compliance behavior of income *zakat*. A Theoretical framework is developed based on the Theory of Planned Behavior (TPB). The data was collected from 402 teachers who are working at schools in District of Kuala Muda Yan, Kedah. Data's were analyzed by applying multiple regression analysis. The results of the study indicated that all the variables significantly affect on compliance behavior of income *zakat*. Based on the results, it can be concluded that compliance behavior on income *zakat* could be predicted by his or her attitude, subjective norms, and Islamic religiosity at 33.3% level. Three hypothesis were drawn for this paper to be tested regarding the effect of selected variables on compliance behavior of income *zakat*. Moreover, theoretical and practical implications of the study, as well as recommendations for future research were also discussed to intensify the *zakat* collection and distribution.

Abstrak

Kewajipan membayar *zakat* adalah salah satu daripada Lima rukun dalam akidah Islam. Sumbangannya kepada agama Islam melalui pembangunan sosio-ekonomi tidak boleh dinafikan oleh mana-mana pihak. Perkembangan ini boleh diperbaiki melalui peningkatan hasil kutipan *zakat*. Walau bagaimanapun, kutipan *zakat* termasuk *zakat* pendapatan masih didapati tidak memuaskan disebabkan tahap yang rendah dalam pematuhan membayar *zakat*. Walaupun banyak kajian telah dijalankan dalam bidang *zakat*, maklumat yang diketahui adalah sedikit tentang gelagat kepatuhan *zakat* dan penentunya. Objektif kertas ini adalah untuk mencadangkan model penyelidikan untuk mengkaji kesan sikap, norma subjektif, dan keagamaan Islam terhadap gelagat kepatuhan *zakat* pendapatan dalam kalangan guru-guru di sekolah menengah dalam Daerah Kuala Muda Yan, Negeri Kedah. Satu rangka kerja teori telah dibangunkan berdasarkan teori tingkah laku terancang (TPB). Data yang telah dikumpul daripada 402 orang guru yang bekerja di sekolah dalam Daerah Yan Kuala Muda, Kedah. Data dianalisis dengan menggunakan analisis regresi berganda. Keputusan kajian menunjukkan bahawa semua pembolehubah ketara kesan ke atas gelagat kepatuhan *zakat* pendapatan. Berdasarkan keputusan, ia boleh disimpulkan bahawa gelagat kepatuhan *zakat* pendapatan boleh diramalkan oleh sikap, norma subjektif, dan keagamaan Islam dengan purata 33.3%. tiga hipotesis telah disediakan bagi kertas ini untuk diuji mengenai kesan pembolehubah terpilih untuk gelagat kepatuhan *zakat* pendapatan. Selain itu, implikasi teori dan praktikal kajian, serta cadangan untuk kajian akan datang juga telah dibincangkan untuk meningkatkan kutipan *zakat* dan pengagihan.

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