

# THE COMPLIANCE WITH THE OBLIGATION TO PAY ZAKAT ON INCOME AMONG ISLAMIC EDUCATION TEACHERS IN KEDAH

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## Abstract:

*Beginning in the late 1970s, zakat on income was debated in the Malaysian context. It was eventually accepted and started to be applied in Malaysia in the early 1990s. Zakat on employment income is required for people who are eligible to release zakat, according to the National Fatwa Committee's Fatwa Conference (Muzakarah), which was held on June 22, 1997. Nowadays, zakat institutions in Malaysia have undergone a paradigm shift as income zakat is brought into being as a fresh source. Zakat on income, including teachers in Kedah, especially the Islamic education options for certain reasons. Owing to this issue, a survey was done to determine how many Islamic general educators in Kedah complied with the requirement to give zakat on income. This study's design was created utilising a quantitative technique and a population of 141 respondents who were Kedah-based Islamic Education teachers. Its sample also included conversations with the Vice Chief Executive Officer, Dakwah, and Collecting LZNK. The results show that the level of compliance to pay income zakat is at a moderate level. Therefore, LZNK needs to find initiatives to encourage the largest group of Islamic Education teachers and this needs to be given attention. This is important because zakat on income not only helps the community in need but also to clean the income earned as well as an act of worship that has to be done for one to be prepared in the hereafter.*

**Keywords:** Zakat on revenue, Compliance, Islamic Education Teachers, Kedah

## Table of Contents

### INTRODUCTION

1. COMPLIANCE WITH THE COMPULSION TO PAY ZAKAT INCOME
2. METHODOLOGY
3. RESULT
4. DISCUSSION AND RECOMMENDATIONS
5. CONCLUSION
6. ACKNOWLEDGMENT

### INTRODUCTION

One of Islam's five guiding principles is zakat. Allah (s.w.t. ), and it falls within the category of required almsgiving [4,1] (Azizah Che Othman et al, 2021). Due to human nature, humans are social beings who need each other. Due to human nature, humans are social beings who need each other. In fact, Allah SWT himself states in surah Ali Imran (3: 112) that humiliation will be inflicted on a person who while living on the earth does not have two types of relationship, namely the relationship with Allah and the relationship between human beings. This shows that it is not enough to just have a relationship with the creator alone without caring about the surrounding community that needs support and help. Allah SWT deliberately creates human beings consist of various levels of social groups in this world which consists of those who are wealthy and those who are not, so that the feeling of kindness will emerge such as working together, helping each other and so on. On this basis, the

Syariah has set the obligation of zakat on those who are able to give to those in need as a social network. Those who are in need have been clearly stated in the Qur'an which consists of 8 collections of asnaf, namely the faqir, the deprived, amil, the converts to Islam, slaves, those who are in debts, fighters in the way of Allah (fi sabilillah) and travelers (Ibni Sabil). This assertion indicates that zakat is a very important source to at least reduce the total percentage of poverty and at the same time maintain their aqidah and beliefs. As the hadith of the Prophet narrated by At-Tirmizi means "poverty can lead to disbelief". This also shows that Islam encourages its people to become rich but at the same time do not neglect the relationship with the creator of the universe (Mohamad Khadafi Hj. Rofie, et al, 2021).

Therefore, it is stipulated in Islamic law that there are various types of zakat, among them is zakat on income, although there are some disagreements among the fuqaha in making it obligatory. The dispute was due to the fact that this issue did not exist before because the employment situation at that time was different from now. Income zakat is the salary earned from the work done by a person for another party whether government, company or individual by earning wages or salary as a reward from the job. However, there are some general propositions that explain the obligation as Allah says which means: "O you who have believed, spend from the good things which you have earned and from that which We have produced for you from the earth." (Surah Al-Baqarah 2: 267). The explanation of the law of *Mal al-Mustafad* zakat in this verse is leading to the interpretation of "ma kasabtum". According to 'Abdullah ibn' Abbas, 'Ali bin Abi Talib and al-Tabari, the word is defined as a person who does something with his effort, hard or easy to collect gold and silver (al-Tabari, tt). Moreover, al-Zamakhshari obligates zakat on all income earned as a result of efforts made by Muslims (al-Zamakhshari, 1998). This view is in line with Imam al-Razi in stating on the above verse that the obligation of zakat will be imposed on all property cultivated by human beings, including business zakat, gold, silver, and livestock because they are the result of human effort (al Razi, 1994). However, in the context of Malaysia in general, the national council of fatwa and the council of fatwa of each state stipulate that it is obligatory to issue zakat on salary or income, except for the state of Perak which stipulates that zakat is obligatory when there is enough haul and nisab. According to Zakariah (2001) regarding the obligation of zakat, it is likely due to the small rate of zakat that is based on the current needs, causing some opinions to re-request the nisab rate of zakat, especially on contemporary zakat sources such as zakat on income.

Therefore, this article will focus on the zakat on income among religious teachers under the ministry of Islamic Education Malaysia in Kedah only. The justification of this study was done is because the number of teachers is the highest among civil servants in Malaysia in general and in Kedah. In the latest statistics, there are 421,828 teachers throughout Malaysia with primary school teachers representing 239,850 and the number of secondary school teachers is 181,978. If this group has the understanding to issue zakat on income by salary deductions or the like, of course the total collection by the zakat centres, especially in Kedah, will increase. This is evidenced by the data from 2013 to 2017 showing a high increase of 122 million, 128 million, respectively. 133 million and 140 million. This increase is due to the increase in zakat on income paid by zakat payers from year to year. However, data shows that almost 44 percent of Kedah State Education Department (JPN) staff, including teachers, failed to pay their zakat on income last year. Kedah State Zakat Board (LZKN) Chief Executive Officer, Zakaria Othman said, out of the 27,000 employees of the department, only 18,904 people paid zakat involving a collection of RM18.6 million (Sinar Harian, 10 July 2017). In line with this problem, this article will discuss the extent of the truth of the press report article. Is it true that teachers are not obedient in disbursing zakat on income.

## 1. COMPLIANCE WITH THE COMPULSION TO PAY ZAKAT INCOME

The distribution of a small amount of wealth from wealthy individuals to asnafs who are entitled and qualified through zakat is a mechanism to maintain social rights between human beings. Muslim individuals who understand the concept of property should certainly be able to acknowledge that the property acquired is not their absolute property, instead contains the rights of others and at the same time need to be cleansed. Such an understanding is also able to validate the attributes of mazmumah such as stinginess and is replaced by the generosity that can be extended to small alms. In this regard,



the demands of Islamic law to implement the pillars of zakat can certainly provide justice and balance of property among human beings. To create this atmosphere, the zakat mechanism is the solution. Through the zakat system, individuals need to realize that every part of the individual is in the welfare of others and they should complement each other (Afzal-Ur-Rahman, 1994). On this justification, individuals who act as zakat payers need to understand the purpose of this zakat orders and try their best to cleanse the property obtained. Generally, monthly salary or wage is a reward given to an employee. For government or civil servants, for example, additional rewards known as allowances are also given in accordance with the type of job, position and rank held. For some employees, income from additional work is also provided either paid by the organization itself or outside. In addition to financial rewards, employers also provide non-financial facilities (Muhamad Amar Mahmad et al., 2021) Zakat adherence in Malaysia continues to be at an inadequate level, particularly with regard to zakat on income, despite the State Islamic Religious Council of Malaysia having made an important contribution in attempts to boost earnings in different ways, such as the institution of corporate entities for collecting and dispensing zakat. Similar findings were made by Raedah, Noormala, and Marziana (2011), who discovered that zakat collections are substantially lower than those made by the Inland Revenue Board (IRB). This scenario causes a few worries about the primary elements that affect zakat participation. As the payment of zakat is voluntary without any coercion such as the IRB, therefore, individual factors tend to determine the level of payment of income zakat in Malaysia. Meanwhile, a study conducted by Sanep and Hairunizam (2004) revealed that the perception of the Muslim community towards the distribution of zakat is not significant. This is because they are not aware nor care about the importance of zakat distribution to those in need because the payment is deducted through monthly salary deduction. Significantly, most people paid their zakat through salary deduction to get tax deductions by the IRB once a year.

Nowadays, there are many studies related to the factors that influence zakat compliance. Zakat compliance is an important issue when it is found that the compliance in the payment of zakat on income is still low among Muslim individuals (Noor Hashimah & Amizawati, 2018). There are only 4.2% of Muslims who carry out the responsibility of paying zakat in the Federal Territory (Mohd Ali et al 2004). Kamil (2005) and Harunizam (2005) also found similar results in northern states. In Kedah and Perlis, just 35% of Muslims pay zakat on their earnings. The percentage adherence of zakat amongst Muslims in Malaysia is relatively low, according to earlier surveys, despite an annual increase in zakat distribution.

Raedah, Noormala and Marziana (2011) stated that the amount of collection on zakat on income is still much lower than the amount of tax collection by the Inland Revenue Board. Nur Barizah & Hafiz (2010) concluded that only 33% of the total taxpayers in IIUM pay zakat on income. Meanwhile, a study by Farah Mastura & Zainol (2013) concluded that only 56% of respondents working in the public sector in Kedah pay zakat. This shows that zakat compliance is still low in Malaysia thus more productive actions need to be taken to further increase zakat collection in the future.

In the Special Muzakarah Report of the Fatwa Committee of the National Council for Islamic Religious Affairs Malaysia which convened on 22 June 1997, it was said that people who are qualified to pay zakat under specific circumstances must pay zakat on their earnings. Although the Special Muzakarah of the National Council for Fatwa Committee has stated that issuing zakat on income is mandatory, a limited percentage of public and private sector employees are still disobedient in zakat payment on their earnings.

According to Muhammad Norazam, Adam and Mohamad Firdaus (2019), attitudes and perceptions influence a person's compliance in paying zakat on income. Zakat payment compliance will increase with a favorable public impression of the practise. The association between faith and an individual's perception of zakat exists even if this research does not specifically address the aspect of religion. Favorable attitude typically reflects high faith because appearance and religion are tightly intertwined. Thus, perceptions and faith influence each other and have an effect on the level of obedience and compliance to pay zakat.

at Jusoh's (2016) study on the intention of behavioural zakat compliance behaviour among employees of the Inland Revenue Board of Malaysia shows that attitudes, subjective norms, knowledge and beliefs are positively related to the intention of zakat compliance behaviour. In general, the theory of planned behaviour can explain the intention of zakat compliance behaviour. The findings from this

research should make Muslims better aware of the importance of zakat payments and assist prospective politicians in making more informed decisions. Also mentioned are the study's shortcomings.

A study conducted by Fidlizan et al. (2016) related to compliance with zakat calculation of income of professional groups at Universiti Pendidikan Sultan Idris showed that the level of knowledge on employment sources that need to be calculated in the calculation of zakat is high for basic salary and monthly fixed allowance and medium and low level for other sources. This degree of understanding was discovered to be the reason why the participants couldn't figure out their true income when calculating their income zakat. The conclusions of this study indicate that in order to ensure that personal ownership is clean and to improve fairness in the wealth distribution, the government must offer more knowledge on revenue zakat.

Eza Ellany and Mohd Rizal (2011) in their study related to compliance in paying zakat, revealed that the factors that contribute to compliance with zakat is highly dependent on the level of individual belief in his religious teachings.

According to Kamil (2003), determining compliance with zakat requires strict adherence to the law. In addition to offering the necessary facilities, establishing the zakat act to execute the zakat laws is necessary since people will be more motivated to pay zakat if the law is enforced.

Ram Al Jaffri (2010) has focused his study on the factors that can influence the behaviour of business zakat compliance among traders in the State of Kedah Darulaman. This is because he found that the main factor that contributes to the lack of business zakat collection throughout the country is due to the low business zakat compliance behaviour.

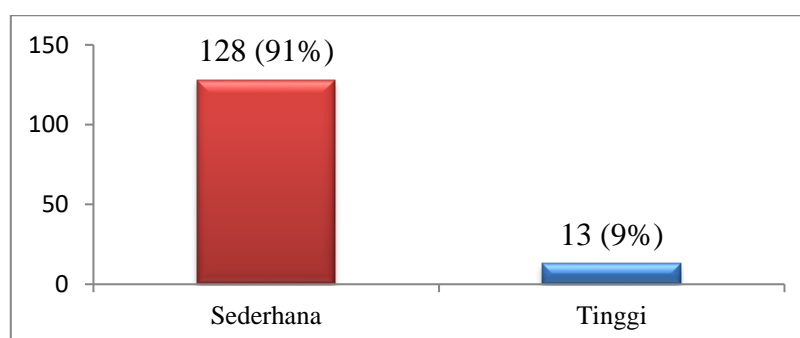
## 2. METHODOLOGY

This study's research design is qualitative and employs the survey strategy (questionnaire form). The research sample consists of 141 respondents, all of whom are Kedah-based instructors of Islamic education. The method used to choose the responders was a straightforward sample selection procedure, with the selected sample being thought to have qualities that are typical of the community. The tools used in this study were adapted from Aidit, 1998; Mohd Ali et al., 2014; Farah Mastura & Zainol, 2015) together with the findings of the discussion with the deputy chief executive officer of LZNK Dakwah and Collecting, namely Faisal Mustaffa, and adapted according to the suitability of the study. Data processing was conducted using SPSS 23.0 software to run the descriptive methods in obtaining the frequency and percentage as a whole.

## 3. RESULT

Based on the raw data obtained, the results of the study in Graph Bar 1 show that in overall, the bulk of respondents—91%, or 128 respondents—said they were at a moderate degree of uncertainty, which indicates they are unsure whether to fulfil their earnings zakat duties or conversely.

*Bar Graph 1: Frequency and Percentage of respondents according to the compliance with zakat on income obligations  
(n = 141)*



Based on the items found in the compliance variable (See Table 1), for item “I allow the authorities to deduct zakat on income on my monthly salary” shows the majority of the respondents, that is 90

percent or 127 respondents stated a high level of support for the statement. However, in terms of compliance, the item *“I am not among the people who are eligible to pay zakat on income”* shows that 73 percent or 102 respondents stated low level of agreement with the statement.

As many as 50 percent or 70 respondents stated the moderate level (uncertain) for the item *“Zakat income items contradicts with the syafie sect”*. Respondents also stated a high level of agreement on the item *“Monthly salary deduction for my zakat on income is done voluntarily”* where as many as 92 percent or 130 respondents stated so.

In terms of the item *“I am not confident in the distribution management implemented by the Kedah State Zakat Board (LZNK)”* shows the majority of the respondent, that is 80 percent or 113 respondents stated low level of agreement which means that they are not confident in the statement. In terms of the item *“Government needs to take firm action by ensuring that those who are eligible to issue zakat on income”* show a majority of respondents that is 90 percent or 127 respondents stated a high level of agreement to the statement.

While the item *“Issuing zakat on income also reflects the level of one's obedience to Allah”*, shows the majority of respondents, that is 96 percent or 135 respondents agreed with the statement. For item *“I do not follow other sects other than the Syafie sect”* shows the majority of the respondents which is 69 percent or 97 respondents stated that they only follow the Syafie sect.


In terms of the item *“I prefer to deduct income tax compared to zakat on income”* shows the majority of respondents, that is 85 percent or 120 respondents are more compliant or favour to deduct zakat on income rather than income tax.

Finally, most of the respondents that is 57 percent, or 81 respondents do not agree with the item *“my salary does not reach the level of obligatory nisab of zakat on income”*.

*Table 1: Frequency and Percentage of Respondents by Item  
Compliance with Income Zakat Obligations  
(n = 141)*

Item		Low		Simple		Height	
		f	%	f	%	f	%
1.	I allow the authorities to deduct income zakat on my monthly salary.	10	7	4	3	127	90
2.	I am not among the people who are eligible to issue zakat on income.	102	73	20	14	19	13
3.	Income zakat contradicts with the syafie sect.	34	24	70	50	37	26
4.	The monthly salary deduction for my zakat on income is done voluntarily	9	6	2	1	130	92
5.	I am not confident in the distribution management implemented by the Kedah State Zakat Board (LZNK).	113	80	13	9	15	11
6.	The government needs to take firm action by ensuring that those who are eligible to issue zakat on income.	8	6	6	4	127	90
7.	Issuing zakat on income also reflects the level of one's obedience to Allah.	5	4	1	1	135	96
8.	I do not follow any other sect other than the Syafie sect	36	26	8	6	97	69





9.	I prefer to deduct income tax compared to zakat on income	120	85	12	9	9	6
10.	My income does not reach the obligatory nisab level of zakat on income	81	57	38	27	22	16

#### 4. DISCUSSION AND RECOMMENDATIONS

Depending on the study's findings, it can be determined that the majority of instructors are unsure about whether they should comply with the need to pay zakat on their earnings or the reverse (moderate level). The results of this study do not support the study conducted by Noor Hashimah and Amizawati (2018), Farah Mastura and Zainol (2013), Raedah and Noormala (2011), Mohd Ali et al (2004) and the Special Muzakarah Report of the National Council of Fatwa Committee for Islamic Affairs in Malaysia (1997) which shows that the compliance with the payment of zakat on income among workers in Malaysia, is at a low level. This shows that the attitudes and perceptions about religious knowledge influence a person's compliance in issuing income zakat even though it shows a moderate level. According to Muhammad Norazam, Adam and Mohamad Firdaus (2019), a positive attitude and perception towards zakat will have a positive effect on compliance with zakat payment. This is because perceptions and faith influence each other and have an effect on obedience and compliance to pay zakat on income. Similarly, according to Eza Ellany (2011) compliance in paying zakat is highly dependent on the level of the individual's belief in his religious teachings.

Based on these findings, among the suggestions that need to be emphasized are the authorities, especially religious scholars should emphasize on activities such as giving talks, forums and other methods to teachers, especially in calculating the actual income in the calculation of zakat on income to be paid. At the same time according to Muhamad Amar Mahmad et al. (2021), among the effective methods to attract more people to pay zakat income is through social media and mobile applications such as Facebook and Whatsapp, and others and it is parallel As stated by Azizah Che Omar et al. (2021).

#### 5. CONCLUSION

The level of obedience to the obligation to give zakat on earnings amongst Islamic educators can be inferred from the preceding discussion as being at a reasonable level. Among the reasons is that Islamic Education teachers do not put their trust in LZNK in managing governance related to zakat collection and distribution. In addition, this group strongly holds the view of the Syafie sect which does not make it obligatory. Hence, in order to verify that each person's ownership of real estate is pure and to improve fairness in the financial distribution, the government need to offer more information about the income requirement for zakat. This is so that everyone who practises zakat on their income benefits.

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