

FACTORS THAT INFLUENCE GOVERNMENT SERVANT TO PAY ZAKAT IN BESUT

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ABSTRACT

Zakat is the third fundamental pillars of Islam, with the objective of distributing wealth to the less fortunate Muslim community and would therefore be able to eradicate poverty among members of the ummah. The issue on compliance behavior of business zakat payment has been the subject of much discussion among both academician and practicioners in Malaysia especially using the economic approach. Most of the previous studies on this issue only focused on the behavior approach. Firstly, this paper is to to evaluate the relationship between intention to pay zakat with attitude, subjective norm, and perceived behavior control among Muslim employee and to identify which independent variable most influence Muslim employee in compliance with participation in zakat payment in Besut. The method used in distribute questionnaire is convenience sampling method because the researcher only focused on Pusat Urusan Zakat Besut. The total of distribution of questionnaire to government servant are 150 questionnaire. As a conclusion from the findings, we can conclude that subjective norm is the most significant in this study from other independent variable such as attitude and perceived behavior control. The recommendation for future researcher is to focus more on other employee such as from private institution so that more people will realize their responsibility to pay zakat.