MOTIVATIONS TOWARDS THE PAYMENT OF ZAKAT ON INCOME AMONG THE MUSLIMS COMMUNITY: A CASE STUDY OF EMPLOYEES IN BANK RAKYAT MAIN HEADQUARTERS, KUALA LUMPUR

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ABSTRACT

Zakat is one of the sources of funds available within the Islamic economic and financial system. Although it is obligatory for Muslims to contribute to zakat, the amount collected is relatively small compared to the conventional income tax collections. One of the reasons that lead to this incident could be the lack of motivations among Muslims. The objective of this study is to investigate the factors affecting individual decisions in zakat income contribution henceforth, providing an understanding of their motivations. In this case study, primary data was collected using a survey questionnaire that was designed based on past studies from an Islamic literature. The findings of the research were analyzed by using the Statistical Package of Social Sciences (SPSS) software Version 17 in order to obtain a concise outcome. The main dimensions of the independent variables were characterized by religious belief, social welfare, and economic factors. This paper focuses more on the motivations towards the zakat income payment among the Muslims particularly to the employees in the Bank Rakyat Main Headquarters, Kuala Lumpur. A total of 150 questionnaires is distributed for the survey.