



**FACTORS INFLUENCING ZAKAT ON INCOME PAYMENT  
AMONG GOVERNMENT SERVANTS IN SEREMBAN AREA**

**UMMU NAZIHAH BINTI MOHD ARIFFIN**

**2013210922**

**BACHELOR OF BUSINESS ADMINISTRATION (HONS) ISLAMIC BANKING**

**FACULTY OF BUSINESS MANAGEMENT**

**UNIVERSITI TEKNOLOGI MARA**

**SEGAMAT, JOHOR.**

**JUNE 2016**

## ACKNOWLEDGEMENT

First of all, Alhamdulillah and praise to Allah for giving me a good healthy during this semester to complete this final project paper. The title of my research is 'Factors Influencing Zakat on Income Payment among Government Servants in Seremban Area'. I would like to wish a special thanks to my advisor Ustaz Mohamad Zaki Bin Razaly because give fully guidance to me during complete this final research. Without his guidance and support, a good and relevant research cannot be produce.

Besides, I would like to give a big appreciation to the most important people that involves in my research which are 120 of respondents which are consist of government servants in Seremban. Without them, this research cannot be completed because this is a kind of primary research which must involves 120 respondents to answer the questionnaires. So, I would like to thank to all respondent involved in this research.

In addition, I also like to thank to the staff of Pusat Zakat Negeri Sembilan for guiding and giving extra information to me during completing this research. I will get a lot of information about zakat on income payment. Besides, thank to the institution because give me an opportunity and trust to involve in collection of zakat on income during my practical training. I can get a lot of experience and information during involving in collecting zakat on income and this can enhance my understanding and make me more easy to complete my research.

Lastly, I want to thank to people who are involved directly or indirectly during completing this final research.

Thank you very much.

## ABSTRACT

Zakat is an obligation to all Muslims. Zakat means purity. According to Prophet SAW the payer of zakat purifies their wealth. There are many categories of zakat but this research focus on zakat on income. Zakat on income is a partial amount of salary that the Muslims are obligated to fulfill it to the zakat institutions. Many instruments had been provided by zakat institutions to facilitate Muslims to pay zakat. The command of zakat on income payment is compulsory in order to meet justice on social welfare. Nowadays, there is only small group of people tend to pay zakat on income out of large number of Muslims employed in this country. The result of this study can be use to improve the performance of zakat on income payment in Malaysia in general and Seremban particularly. This study aims to analyze the factors influencing zakat on income payment among government servants in Seremban area. The main objective of this research is to analyze the factors influencing zakat on income payment among government servant in Seremban area. There are two variables involve which are independent and dependent variables. Level of knowledge, level of income, self awareness and payment facility are the independent variables in order to measure the factors influencing zakat on income payment. In order to collect data, 120 sets of questionnaire had been distributed to the respondents among government servants in Seremban area. For the purpose of analysis, SPSS 2.2 software is used to analyze the data collected.

## TABLE OF CONTENT

| ITEMS                                                       | PAGES |
|-------------------------------------------------------------|-------|
| TITLE PAGE .....                                            | i     |
| DECLARATION OF ORIGINAL WORK .....                          | ii    |
| LETTER OF SUBMISSION .....                                  | iii   |
| ACKNOWLEDGEMENT .....                                       | iv    |
| ABSTRACT .....                                              | v     |
| <br>                                                        |       |
| <b>CHAPTER 1 : INTRODUCTION</b>                             |       |
| 1.1 Introduction .....                                      | 1     |
| 1.2 Overview of Study .....                                 | 1     |
| 1.2.1 Overview of Zakat .....                               | 1-2   |
| 1.2.2 Overview of Zakat Collection in Negeri Sembilan ..... | 2-8   |
| 1.2.3 Overview of Zakat Institution .....                   | 8-9   |
| 1.3 Background of Study .....                               | 9-12  |
| 1.4 Problem Statement .....                                 | 12-15 |
| 1.5 Research Objective .....                                | 15    |
| 1.5.1 Main Research Objective .....                         | 15    |
| 1.5.2 Specific Research Objective .....                     | 15    |
| 1.6 Research Question .....                                 | 16    |
| 1.6.1 Main Research Question .....                          | 16    |
| 1.6.2 Specific Research Question .....                      | 16    |
| 1.7 Scope of Study .....                                    | 17    |
| 1.8 Significant of the Study .....                          | 17    |

# CHAPTER 1

## INTRODUCTION

### 1.1 INTRODUCTION

This chapter consists of several part which are overview of study, background of study, problem statement, research objectives, research questions, scope of study, significant of study, limitation of study and conclusion.

### 1.2 OVERVIEW OF STUDY

#### 1.2.1 OVERVIEW OF ZAKAT

Paying zakat is the fourth pillars of Islam. Literally, zakat means purity, to be clear, to increase and to grow (Rohani & Shahir, 2014). Prophet Muhammad SAW has said that God command Muslims to pay zakat is to purify their property. The word purity from the meaning of zakat is to make people clean from greedy behaviour. Zakat from *syarak* means when people spend a portion of their wealth to give to the needy and poor people.<sup>1</sup> Eight asnaf is the group of people who are eligible to receive the zakat fund which are faqir, miskin, amil, muallaf, riqab, gharimin, fi sabilillah and ibnsabil(Ghazali,2009).

The provisions about zakat had been stated in the Quran and Hadith. In the Quran, the obligation of zakat was stated in surah An-

---

<sup>1</sup><http://www.zakatselangor.com.my/info-zakat/pengertian-zakat/>. Retrieved on 18<sup>th</sup> 2016.