

**UNIVERSITI TEKNOLOGI MARA**

**ZAKAT ON INCOME: AWARENESS,  
UNDERSTANDING, AND  
PRACTICES AMONG PEJABAT  
AGAMA JAJAHAN MACHANG'S  
STAFF**

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## ABSTRACT

Although its importance is recognized, the level of awareness and compliance with zakat on income is still inconsistent among various communities and institutions. This study explores the level of awareness, understanding, and practices related to zakat on income among Pejabat Agama Machang's staff. Zakat, as a major duty in Islam, serves to improve social justice and distribute wealth. This research uses a qualitative method approach by using interviews, observations, and library research to assess the extent of knowledge, individual compliance, and challenges faced by staff. Key findings are expected to identify knowledge gaps, highlight socio-economic and institutional barriers, and assess the effectiveness of internal education programs. The findings in this research are regarding the level of awareness among Pejabat Agama Jajahan Machang's staff regarding the obligation to pay zakat, the understanding of zakat on income among the staff regarding the concept of zakat on income, the calculation methods, nisab, applicable rates, and the practices of zakat on income payment among the staff of Pejabat Agama Jajahan Machang. The results of this study are expected to provide effective recommendations to increase awareness and practice of zakat, further strengthening the role of institutions in fostering zakat compliance among the wider community.

**Keywords:** Pejabat Agama Machang's staff, zakat, awareness, highlight socio-economic, practice of zakat.

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# CHAPTER ONE

## INTRODUCTION

### 1.0 Introduction

In this chapter, an overview of this study is provided. It comprises a discussion on the background of the study, the study's aims, the study's research questions, the significance of the study, the study's limitations, the scope of the study, and ultimately the study's conclusion. This study aims to investigate in greater depth the awareness, understanding, and practices regarding zakat on income among Pejabat Agama Jajahan Machang's Staff. This chapter will provide full details about this issue and explain why this research is important.

### 1.1 Research Background

Zakat is one of the five pillars of Islam, and it is obligatory for Muslims who meet specific conditions to pay zakat on their wealth, including zakat on income. Muslims are required to pay zakat in order to purify their property, just as they are required to do prayers. Despite the fact that zakat payment is required, some Muslims continue to avoid it and do not view it as a significant problem in their lives. Consequently, the zakat payers' obligation to pay zakat is reduced.

According to a verse in the Quran, if a Muslim fails to fulfill their zakat commitment, they would suffer a terrible penalty in the hereafter. Allah SWT said,

{الَّذِينَ لَا يُؤْتُونَ الزَّكَاةَ وَهُمْ بِالْآخِرَةِ هُمْ كَافِرُونَ}

**Meaning:** “Say (Muhammad): And remember, woe to those who associate him (with something else), to those who do not pay zakat (to cleanse the soul and wealth) and who are disbelievers in the Hereafter.”

[Surah Al-Fussilat (41): 7]

Zakat on income is an Islamic levy on personal income derived from sources or