

**RELATIONSHIP ON ECONOMIC AND ATTITUDE FACTORS
TOWARDS EVASION ON ZAKAT OF INCOME: A STUDY AMONG
PUBLIC SERVANTS IN MELAKA**



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ABSTRACT

This study examines relationship economic and attitude factors towards evasion on *zakat* of income by public servant in Melaka. Past research only focusing on factor influencing compliance of payment *zakat* of income and study on *zakat* payment evasion is very little, so hereby study will be concentrating relationship on economic and attitude factor towards evasion of *zakat* income among public servant in Melaka. The data was collected through distribution of questionnaire to 254 respondent public servants in Melaka. The objective of the study is to examine relationship economic factors and attitude factor towards evasion of payment *zakat* among public servant. The findings show that there is a positive relationship between economic and attitude factors towards evasion on *zakat* of income. Implication of this study is to improve the government policy of *zakat* centre in giving awareness to public servants to pay *zakat* of income