



**THE AWARENESS OF PAYING ZAKAT ON INCOME: A CASE STUDY  
AT SEKOLAH MENENGAH KEBANGSAAN METHODIST  
SEREMBAN**

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## **ABSTRACT**

It is perceived that the awareness on duty to pay Zakat on income by Muslim is still small. The percentage can be improved if they are being educated with the important of it. This situation should not occur because the responsibility to pay Zakat on income must be the most priority as compared to that of an income tax. Thus, this study aims to identify the factors the effect the payment of Zakat on income by Muslim is looking from religious understanding, attitude and ease of payment. This study will use a primary data to get result. Respondents include a teacher and staff who is Muslim at Methodist Seremban. The respondent will be 50 staff and teachers. A total of 50 questionnaires were returned and used to measure the three independent variables which are religious understanding, attitude, and ease of payment towards the awareness of paying Zakat on income. Based on the results obtained, attitude was found to significantly influence to give awareness on paying Zakat on income. It is hoped that the finding of the present study will increase the eligible Muslims awareness to pay Zakat on income and help agency of Zakat institutions to be more efficient and effective in the future.

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## CHAPTER 1

### INTRODUCTION

#### 1.0 Introduction of Zakat

Muslim Zakat obligations to individuals are the same as obligation prayer to be a perfect Muslim. It has a very high position in Islam and is often coupled with a word of prayer in the Holy Quran. Zakat must be issued on several types of fixed assets after meeting certain conditions and duration. Duties have various socio-economic objectives of the positive not only for the recipient charity even to taxpayers and society at large. Charity generally to strengthen the social security system and it is the first step should be handled with care to achieve a complete Islamic economic system. In Malaysia, Zakat income is mandatory as it has been decided by the National Fatwa Council in 1997.

Hairunnizam, Sanep and Mohd Ali (2004) say in Malaysia, Zakat collection has undergone a drastic improvement from year to year due to the awareness of Muslims give charity. For example, the amount of Zakat collection was RM258.7 million in 2000 has increased to RM408.43 million in 2003, an increase of 57.9%. Increased awareness is important to pay Zakat. Although personal income is classified in the jurisprudence as misunderstanding property subject to Zakat, the obligatory Zakat in Malaysia fatwa exists to gazetting the fatwa income Muzakarah Jawatankuasa Fatwa Majlis Kebangsaan 1997. Although only the state that remain are compulsory Zakat. It should however be understood here that Zakat give many socio-economic benefits as other charity purposes.

From the table below clearly shows the contribution to the overall collection of Zakat charity during 2000 and 2005 on average accounted for a large collection of between 30% to 50% (Hairunnizam, Sanep & Mohd Ali, 2000). The conclusion from the table below, Zakat contribution seems to potentially increase the amount of Zakat collection in each state to ensure the distribution of Zakat to walk more regularly to ensure social justice.