UNIVERSITI TEKNOLOGI MARA

PRACTICING ZAKAT OF EMPLOYMENT AMONG LECTURER IN MARA UNIVERSITY OF TECHNOLOGY IN DUNGUN

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ABSTRACT

Zakat on income is an Islamic tax on individual income earned from employment causes or activities. Professional fees, labour pay, salaries, wages, bonuses, grants, donations, dividend income, and other items fall under this category. The subject of zakat of income has long been a subject of debate. There are different viewpoints among Muslim academics across the world. The lack of well-established legislation contributes to the Muslim community's growing scepticism and uncertainty about the practice. So here I am responsible for completing my project assignment, which is to identify the rate of zakat payment, to examine the level of intention from few factor (Knowledge in religious responsibility to give zakat, Determination to pay zakat, Source of knowledge, Environmental influence, feeling of executing) and examine the relationship between income and compliance behaviour in paying zakat among lecturers in UiTM Dungun. In this research, I will explain the distribution of the sample taken based on the population of lecturers in UITM Dungun and followed by analysis from each respondent. Descriptive analysis and correlation analysis have also been conducted to produce promising study findings.

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