

# Scholars Views and Staff of Higher Educational Institution Understanding Toward Zakat on Earnings

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DOI: <https://dx.doi.org/10.47772/IJRISS.2024.803372S>

Received: 19 October 2024; Accepted: 23 October 2024; Published: 21 November 2024

## ABSTRACT

This paper aims to summarize the views of the Islamic Scholars towards zakat on earnings. Additionally, this paper seeks to investigate the understanding of the staff in Higher Educational Institutions at Terengganu regarding zakat on earnings. This research employs a survey methodology, utilizing online questionnaires to gather primary data. Secondary data from sources such as books, articles, and scientific works related to scholars' views about zakat are incorporated to enrich the analysis. An online survey was distributed to staff in Higher Educational Institutions at Terengganu. The researcher distributed the questionnaire via Google Forms to solicit feedback from respondents. The descriptive analysis is used to determine the staff understanding of zakat on earning.

The study revealed a high level of understanding among the staff, indicating their awareness of their responsibility to pay zakat on earnings. Clarifying the community's understanding of zakat on earnings is essential for eradicating poverty in addition to improving the standard of living of the community. This heightened understanding is expected to boost zakat collection, benefiting more asnaf (eligible recipients) and reducing the poverty rate.

This paper reveals the polemics of zakat on earnings of scholars views and the understanding of zakat payers in HEI that finally becomes one of potential sources of zakat in Terengganu that will also influence national's economy.

**Keywords:** Islamic Scholars, Understanding, Zakat on earnings, Higher education

## INTRODUCTION

Allah SWT created humans on this earth different in terms of thoughts, opinions and characteristics just as Allah SWT created humans different in terms of their biology. This difference is not something that weakens but leads to grace, except when it is not managed well and can eventually lead to division and enmity. Imam Malik said to Caliph Harun Ar-Rashid when his views were to be made obligatory on the people:

*"O Amirul Mu'minin, indeed the disagreement of scholars is the mercy of Allah SWT on this nation. Everyone is guided by valid arguments in his view. Everyone is above guidance and they all seek the pleasure of Allah SWT".*

Ulama' is the group that became a reference for Muslims after the death of the prophet Muhammad SAW. This includes the four *mazhab* scholars, namely Imam Syafie, Imam Abu Hanifah, Imam Malik and Imam Hanbali. All the ulama' of this sect are great ulama' and all these ulama' become reference of Muslims. Despite different views, Muslims still need to respect all the opinions of these scholars. Respecting differences of opinion within each sect also shows Muslims are advised to celebrate these differences.

In Malaysia, there is a difference of opinion, polemic and debate related to the issue of zakat. The zakat issues include aspects of the type of zakat property, expansion of zakat resources, zakat assessment methods, zakat conditions and the expansion of the concept of zakat asnaf. Zakat on earnings or employment is one of the issues that is still being discussed by scholars and intellectuals. Although the legal basis of this issue is agreed upon by a large number of Islamic intellectuals, differences and polemics exist in debating its implementation (Rosele, M. I et al., 2017).

## LITERATURE REVIEW

Islam is a very beautiful, perfect religion and places great importance on brotherhood and love among people. The perfection of Islam is clearly recorded by Allah SWT in the meaning of His words in Surah at-Taubah verse 71, which urges some to be helpers to others. This verse clearly recommends that believers fulfill the rights of Allah SWT as well as the rights of fellow believers which includes horizontal and vertical aspects.

The command of obedience to pay zakat is so clear that there is a command in the Quran for Islamic governments or zakat institutions to take it by force for those who refuse to do so. Allah SWT said in the Quran (AT-Taubah 9:103) which means;

*"Take sadaqah (zakat) from their wealth to cleanse and purify them with it".*

Any property that is clearly stated about obligatory zakat through the hadith of the Prophet SAW is obligatory to obey without any reason.

According to Al-Syaukani (1973:170), in the study of Hairunnizam et.al 2004 stated that neglecting the obligation of zakat is infidelity. The government is allowed to force and fight against those who refuse to pay zakat as happened in the time of Caliph Abu Bakar r.a. Such an order is clear for the type of property that has been agreed upon (*ik'tifaq*) such as zakat on crops i.e. wheat, barley and dates, zakat on livestock i.e. camels, cows and goats and zakat on gold and silver mines. However, there is a slight difference of opinion regarding the order of zakat on property that is not agreed upon. Property from this category is known as *ikhthilaf* property because there are some scholars who make it obligatory while others do not. Therefore the order of obedience to pay zakat for this type of property varies according to the current situation, individual understanding and environment (fatwa). Assets in this category are income from wages, non-staple crops such as cotton, ginger and turmeric or even minerals such as diamonds, pearls and petrol. Scholars' differences about the obligation of zakat for the property above lead to the existence of differences in obedience among the Muslim community (Wahid, H., et. al. 2007).

In Malaysia, zakat on earnings is mandatory as decided by the National Fatwa Council in 1997. The collection of zakat increased after various awareness campaigns were carried out. Individuals who are capable should make a small distribution from their wealth by paying zakat to help the deserving asnaf. In general, zakat is the best way to make that distribution (Anuar, A. N., & Wahid H., 2019).

The study done by Tarimin, M. (1995) concluded that there are three general views about the obligation of zakat on salary income. The first view states that there is no argument of obligation to pay zakat for salary income. Therefore, income is not mandatory but the Muslim community is encouraged to pay it. The second general view is the group that agrees that there is no proof that zakat is obligatory for salary income but it becomes obligatory because of *maslahah* which is the welfare of the ummah. It is seen in terms of zakat

collection which will increase and benefit Muslims. The third view is the group that thinks that zakat is obligatory on salary income because of evidence in the Quran and Sunnah that the word salary is not precisely stated but the interpretation can be extended to the meaning of salary income.

### Debate on Zakat on earnings Law

Zakat on earnings in the fiqh debate comes from the zakat discussion of *Mal al-Mustafad*. *Mal al-Mustafad* is something that is acquired by a person and owns it with a new ownership when hauling through a path recognized by syariah' (al-'Aydarus, 2014). Zakat *mal al-mustafad* can be classified as follows, namely; (al-Qaradawi, 1994; Husein Sahata, 2003).

1. Income from trading or livestock business individually or as a company. Profits from the sale or breeding of livestock or purchases are counted as *mal al-mustafad*. The income is mixed with the parent capital and calculated together with the total income. The income of those properties includes property that can be required to pay zakat.
2. Income through reward or wages from a job or service that has been completed by a professional but not included in the business category such as medical wages, accountants, builders, consultants, royalties and others. Their income is not included in the existing zakat structure (business).
3. Income based solely on self-employed work. It will receive payment of wages or consolation or the like from the employer. The income has not been included in the existing zakat structure (business).
4. Income based on certain circumstances such as death, marriage, end of service, this income is in the form of gifts, inheritance, subsidies or what is called transfer income and others. In this question there is no clear passage in the structure of the obligation of zakat.

The obligation of zakat *mal al-mustafad* is based on general arguments from the Quran and al-Sunnah. Among the proofs that become the obligation of zakat *mal al-mustafad* is the word of Allah SWT which means:

*O you who believe, spend (in the way of Allah) part of the good results you have worked for and part of what We have brought out of the earth for you.*

(Surah Al-Baqarah 2: 267)

*Mal al-Mustafad's* explanation of the law of zakat in this verse is directed towards the interpretation of "*ma kasabtum*". 'Abdullah ibn 'Abbas, 'Ali ibn Abi Talib and al-Tabari interpret the word as someone who works hard or easily to collect gold and silver (al-Tabari, t.t.). In fact, al-Zamakhshari makes zakat obligatory for all income earned as a result of efforts made by Muslims (al-Zamakhshari, 1998).

Among other issues that deserve to be highlighted is the issue of nisab. What is the appropriate nisab for salary zakat. There is a view that states that salary zakat is according to the nisab of agricultural zakat. However, this cannot be accepted because the basis of zakat on wages (in the form of money) and agriculture (plants and fruits) are different. Syarak has a specific objective in determining the nisab for agricultural zakat, which is the assessment of human life resources (ie food), while *al-Mustafad's* property is usually in the form of money, therefore determining the nisab rate according to currency zakat is more relevant (Dawud, 2004).

Taking zakat on earnings is haram because there is no need to take it for a future reason, in addition it oppresses the person who is required to pay zakat on earnings. If a person who eats a salary/fixed income, has money saved up to nisab, then he must pay zakat on savings when he reaches the haul (enough for a year) and if in the calculation he reaches nisab but there is no nisab in savings and sometimes this person's salary/income is not enough to personal expenses and those who are dependent on him, then the person who obliges zakat on earnings has mistreated and oppressed him.

ولا تأكلوا أموالكم بينكم بالباطل

*And do not eat (or take) property (of others) among you in a wrong way..*

(al-Baqarah: 188)

There are only five properties that must be subject to zakat, namely;

1. Livestock animals that are of sufficient breed and are of sufficient age.
2. Gold and silver with enough nisab and enough years (zakat savings). Mandatory deposit zakat because it is a substitute for gold. Mining zakat, and *rikaz* that reaches the nisab of both.
3. Cereal crops, which are enough nisab.
4. Dates and grapes in abundance.
5. Business property with sufficient nisab and sufficient years.

According to Muhammad Siddiq al-Jawi (2010), zakat on earnings is not obligatory in Islam because the arguments are very weak. Money from income (salary) is not valid for issuing zakat when he receives the salary. On the other hand, the excess money from the income must be combined first with the money that was already owned before (savings). Once the total amount is sufficient, i.e. reaching the nisab and passing the haul on it, then it is obligatory to issue zakat at the rate of 2.5%.

The law of paying zakat on earnings is still an issue and debate among Muslim scholars (Rosele, M. I et al., 2017). Nevertheless, in Malaysia, through the Muzakarah of the Fatwa Committee of the National Council for Islamic Religious Affairs, Malaysia has established the obligation to pay zakat on earnings through a series of fatwas that include the law, conditions and rates to be paid by those who meet the conditions (JAKIM, 2015).

Meanwhile, there are states that once announced that zakat on earnings is not obligatory to collect (Wahid H. et al. 2007; Rosele, M. I et al. 2017) while at that time, the National Fatwa Council issued a fatwa about its obligation. Although the National Fatwa Council has decided on the obligation of zakat on earnings, Tarimin M. (2012) argues that there are three forms of community response in Malaysia regarding the obligation to pay zakat on earnings. First, those who reject the obligation because the fatwa is not based on a strong text. Both those who accept the obligation for the welfare of the community and the recipients. Third, those who accept the obligation to pay zakat on earnings because the law of the obligation is based on the text of the Qur'an and al-Hadith.

According to Rosele, M. I et al., (2017), the study done by Masnan, S. (2012) stated that the Selangor State Government has gazetted a fatwa on the obligation of zakat on earnings on 9 May 2001 and paid it to the Selangor Zakat Center. The zakat on earnings payment method is through the Salary Deduction Scheme by the Selangor Zakat Board. This method is implemented by doing salary assessment, which is the amount of zakat on earnings per year (2.5% X total income per year) divided by 12 months (Selangor Zakat Board, 2006). There are several methods of zakat on income assessment, namely Kedah without deducting basic needs where [2.5% X gross annual income] is divided by 12 months, or a method by doing basic deduction where 2.5% of gross annual income has been deducted some allowed expenses (self own, wife, children, EPF) and divided by 12 months. The next method is to deduct actual expenses that cover basic needs (food, clothing, medical, transportation, education and shelter), and 2.5% of the balance (if the nisab is sufficient) will be divided by 12 months.

Additionally, Rosele, M. I et al., (2017), cited from Nasir, M. U. G. A., & Abdullah, L. (2015) stated the Fatwa decided by the Mufti and the Selangor Sharia Law Consultative Committee is seen to be different from what was decided by the Mufti and the Perak State Sharia Committee. The decision of the fatwa regarding zakat on earnings in the State of Perak is as follows: "That salary or income is included in the category of obligatory zakat when sufficient nisab and haul is a condition agreed upon by Jumhur Ulama in

the four madhabs. This condition does not apply to salary or income, so salary or income is not obligated to zakat." The similarity of the fatwas between these two states declare that income or salary is obligatory for zakat. However, the difference that occurs is from the point of determining the haul and nisab, the Perak State Shariah Committee insists that zakat on earning is obligatory only when there is enough *haul and nisab*. While the Selangor State Sharia Law Consultative Committee issued a fatwa on the obligation of zakat without setting the condition of sufficient haul and nisab, moreover the Selangor Zakat Board implements zakat collection before sufficient haul and before sufficient *nisab*.

## METHODOLOGY

This research employs a survey methodology, utilizing online questionnaires to gather primary data. Additionally, secondary data from sources such as books, articles, and scientific works related to zakat are incorporated to enrich the analysis. The researcher distributed the questionnaire via Google Forms to solicit feedback from respondents. The questionnaire comprises two parts: Part A focuses on Respondent Profile Information, while Part B delves into the Understanding of Zakat on Earnings among staff in Higher Education Institutions (HEIs) in Terengganu. The understanding of respondents on this matter is assessed using nine items. The reliability of the items is verified through Cronbach's Alpha analysis, yielding a coefficient of 0.920. According to Pallant, J. (2007), a reliability coefficient closer to 1.0 indicates higher reliability, aligning with the Rowntree index which categorizes Cronbach's Alpha level of 0.71 to 0.90 as a strong and highly reliable level Long, A.S (2009). Therefore, the items used to gauge understanding of zakat on earnings are highly reliable. Subsequently, the obtained data is descriptively analyzed using SPSS 26. Mean and standard deviation serve as summary measures for the five-point Likert question on understanding, ranging from "strongly disagree" to "strongly agree." These measures are categorized into three levels: low (mean score 1.00-2.49), medium (mean score 2.50-3.49), and high (mean score 3.50-5.00).

## ANALYSIS AND RESULTS

### Ulama's view towards zakat on earnings.

There are differences in the views of scholars regarding the obligation of zakat on earnings or *al-mustafad* property. According to a study by Rosele, M. I et al., (2017), Companions such as Abu Bakar, Umar, Uthman and Ali r.a as well as the Hanafi, Maliki and Syafie schools say that it is not obligatory to pay zakat on income or *al-mustafad* property. All these views state that zakat is only imposed after fulfilling the conditions of haul either on himself or on all the original property that he already owns. Syauqi Ismail Syahatah is a contemporary scholar who holds such a position and insists that zakat of *al-mustafad's* property is subject to the haul conditions just like the haul for business zakat and others. In addition, there are also groups that state that *al mustafad* property is obligatory for zakat without the condition of haul, ie zakat must be paid as soon as the property is received.

Dr. Yusuf Al-Qardawi in his book *Fiqh Zakat*, in the chapter *زكاة كسب العمل و المحن الحرة* (zakat from work and income), previously there were scholars such as Abdurrahman Hasan, Sheikh Muhammad Abu Zahrah, and also other great scholars such as Abdul Wahhab Khalaf who debates this income zakat. He thinks that income must be paid zakat and if it reaches nisab after deducting debt. Income zakat can be issued daily, weekly, or monthly. According to him, the foundation of zakat income is the act of a friend who pays zakat for *al-maal al-mustafaad* (acquired property). *Al-maal al-mustafaad* is every new property acquired by a Muslim through one of the prescribed methods of ownership, such as inheritance, grants, wages, and the like.

Yusuf Al-Qardawi took the opinion of some companions (such as Ibn Abbas and Ibn Mas'ud) and some *tabi'in* (such as Az-Zuhri, Hasan Bashri, and Makhul) who issued zakat from *al-maal al-mustafaad* at the time of receiving it, without requires haul (owned for one lunar year). In fact, al-Qaradhawi weakened the hadith that required the haul for zakat wealth, namely the hadith of Ali bin Abi Talib RA, that the Prophet SAW said;



*"There is no zakat on property until it passes through the haul." (HR Abu Dawud).*

The reason Yusuf Qardawi considers the hadith weak is because there is a hadith narrator named Jarir bin Hazim who is considered a weak narrator. (Pakpahan, E. S., 2018).

While the companions, namely Ibnu Abbas, Ibnu Mas'ud, Muawiah, Umar Abd Aziz, al-Hassan and Ibnu Hazm are from the tabiin group who oblige zakat on *al-mustafad* property without being subject to the condition of haul (Rosele, M. I et al., 2017).

The scholars' views on the issue of zakat on income also have strong reasons and justifications based on their respective arguments on the issue of paying income zakat. Yusuf Al-Qardawi took the opinion of some companions (such as Ibn Abbas and Ibn Mas'ud) and some tabi'in (such as Az-Zuhri, Hasan Bashri, and Makhul) who issued zakat from *al-maal al-mustafaad* at the time of receiving it, without requires haul (owned for one lunar year). In fact, al-Qaradawi weakened the hadith that required the haul for zakat property, namely the hadith of Ali bin Abi Talib ra, that the Prophet SAW said;

*"There is no zakat on wealth until it passes through the haul." (HR Abu Dawud).*

The main and complete study on zakat on earnings was done by Yusof al-Qaradawi in his PhD study. The findings from his research is that the nisab of zakat on earnings is based on the nisab value of zakat on gold and not according to the round *haul* . Another study was conducted by Muhammad Ghazali where he opined that the nisab of income zakat is based on the rate of nisab of agricultural zakat, where the period of production is on the date of its harvest (earnings) as agricultural zakat. Ghazali, M. A. (1987).

## Staff of Higher Educational Institution Understanding Toward Zakat on Earnings

### Respondent background

The study encompasses 90 individuals employed in Higher Education Institutions (HEIs) in Terengganu, comprising both lecturers and administrative staff. Table 1 shows that the respondents are predominantly female (82.2%), whereas males account for 17.8%. The age distribution indicates that the highest proportion (50%) falls within the 41 to 50 years, while the smallest portion (3.3%) belongs to the 21 to 30 years age group. Furthermore, 38.9% (35 individuals) are aged between 31 to 40 years, and 7.8% (7 individuals) are aged from 51 to 60 years. In terms of occupation, the majority (65.6%) are lecturers, with the remaining being administrative staff. Among the HEIs represented, 61.1% (55 respondents) are affiliated with UiTM institutions, 3.3% (3 respondents) with UMT, 6.7% (6 respondents) with UNIsZA, while 24.4% (22 respondents) are associated with Politeknik, and 4.4% (4 respondents) from other HEIs in Terengganu. Regarding monthly income, 23.3% (21 individuals) earn between RM2000 to RM4000, 21.1% (19 individuals) receive RM4000 to RM6000 per month, 34.4% (31 individuals) fall within the RM6000 to RM8000 income bracket, 17.8% (16 individuals) earn RM8000 to RM10,000 monthly, and the smallest fraction, 3.3% (3 individuals), earn between RM10,000 to RM12,000 per month.

TABLE 1 BACKGROUND OF RESPONDENTS

No	Characteristic		Number	Percent
1.	Gender	Male	16	17.8
		Female	74	82.2
2.	Age Group	21-30	3	3.3
		31-40	35	38.9
		41-50	45	50.0
		51-60	7	7.8
3.	Occupation	Lecturer	59	65.6
		Administrative Staff	31	34.4

4.	Institutional Affiliation	UiTM	55	61.1
		UMT	3	3.3
		UNIsZA	6	6.7
		POLITEKNIK	22	24.4
		Others	4	4.4
5.	Monthly income	RM2000 - RM4000	21	23.3
		RM4000 -RM6000	19	21.1
		RM6000 - RM8000	31	34.4
		RM8000 - RM10,000	16	17.8
		RM10,000 - RM12,000	3	3.3

### Zakat Payment Method

Based on Table 2, it is evident that the vast majority of respondents (87.8%) fulfill their obligation of paying zakat on earnings, while a minority (12.2%) do not. The primary method utilized for zakat payment is through salary deduction, chosen by 67.85% of the respondents. Alternatively, 10.0% opt for payment at the zakat payment counter, 7.8% utilize internet banking, and 2.2% make direct payments to the asnaf. A mere 1.1% utilize zakat applications to fulfill their zakat payment.

TABLE 2 ZAKAT PAYMENT METHODS

No	Items	Number of Respondents	Percentage (%)
1	Zakat Payment	No	11
		Yes	79
2	Methods of payment	Payment at Zakat Counter	9
		Internet banking	7
		Salary Deduction	61
		Zakat application	1
		Direct payment to Asnaf	2
		Not applicable	10

This table summarizes the various methods used by respondents to pay zakat on earnings, along with the corresponding number of respondents and percentages for each method.

### The understanding of zakat on earnings

To assess the comprehension level regarding zakat on earnings among Higher Education Institutions (HEIs) in Terengganu, a set of 9 questions was presented to the respondents. The findings indicate that the majority of respondents possess a strong understanding of zakat payment regulations. For instance, the mean value of 4.36 with a standard deviation (s.d.) of 0.785 demonstrates a high level of understanding regarding zakat as an integral part of Islamic worship. Similarly, respondents demonstrated proficient knowledge of various aspects, such as the types of properties subject to zakat (mean value: 3.98, s.d.: 0.905), the nisab rate (mean value: 3.94, s.d.: 0.903), and the calculation process based on income (mean value: 3.81, s.d.: 0.946). Furthermore, respondents exhibited comprehension of the haul period in Islamic months for zakat payment (mean value: 3.81, s.d.: 0.993) and recognized the significance of calculating zakat payments according to the Islamic calendar (mean value: 3.72, s.d.: 1.122). Additionally, the mean value of 4.25 with s.d. (0.786) for understanding the importance of directing zakat payments to the state of employment indicates a robust understanding among respondents. Moreover, respondents acknowledged the necessity of calculating income zakat payments over a period of one year (mean value: 4.15, s.d.: 0.885), reaffirming a high level of

comprehension. Table 3 presents the questions utilized to evaluate the understanding level of zakat on earnings among respondents.

**TABLE 3 UNDERSTANDING OF ZAKAT PAYERS IN HEIs IN TERENGGANU**

No	Item	Mean	Std.dev (s.d)	Level
1	I understand the law of zakat on earnings	4.36	0.785	High
2	I understand that zakat on earning is part of worship in Islam	4.522	0.690	High
3	I understand the types of properties that are subject to zakat on earnings.	3.98	0.905	High
4	I understand the nisab (rate) of zakat on earnings	3.94	0.903	High
5	I understand the haul (enough) period (Islamic month) for zakat	3.81	0.983	High
6	I understand how zakat on earnings is calculated	8.81	0.946	High
7	I understand that the more afdhal (good) zakat on earnings payment is calculated according to the Islamic month	3.72	1.122	High
8	I understand that the more afdhal (good) zakat on earnings payment is paid to the state where we work	4.25	0.786	High
9	I understand that zakat on earnings payment is calculated for a sufficient period of one year	4.15	0.885	High

The above table presents the questions, mean scores, standard deviations, and the level of understanding for each item related to zakat on earnings

## DISCUSSION

Today, individuals paying zakat on earnings at Higher Education Institutions in Terengganu demonstrate a profound understanding of zakat on earnings payments, despite variations in income zakat laws across different states. These discrepancies arise from differing assessment methods employed by various states, where individuals with a specific income threshold may be obligated to pay zakat according to one state's criteria but exempted under another's. This awareness likely stems from the emphasis placed on zakat's significance in their lives, as elucidated by the Islamic Religious Council, and the humanitarian aspect of aiding those in need. The study's findings underscore the legal and religious factors as the primary motivations behind zakat payments, highlighting zakat as a pivotal form of worship in Islam. While zakat is typically due upon the completion of a one-year haul period, many individuals opt to fulfill their obligations through various channels such as salary deductions, zakat payment counters, and internet banking. This inclination may be influenced by fatwas issued by the Islamic Religious Council concerning income zakat payments Today, individuals paying income zakat at Higher Education Institutions in Terengganu demonstrate a profound understanding of income zakat payments, despite variations in income zakat laws across different states. These discrepancies arise from differing assessment methods employed by various states, where individuals with a specific income threshold may be obligated to pay zakat according to one state's criteria but exempted under another's. This awareness likely stems from the emphasis placed on zakat's significance in their lives, as elucidated by the Islamic Religious Council, and the humanitarian aspect of aiding those in need. The study's findings underscore the legal and religious factors as the primary motivations behind zakat payments, highlighting zakat as a pivotal form of worship in Islam. While zakat is typically due upon the completion of a one-year haul period, many individuals opt to fulfill their obligations through various channels such as salary deductions, zakat payment counters, and internet banking. This inclination may be influenced by fatwas issued by the Islamic Religious Council concerning zakat payments.

## CONCLUSIONS

After analyzing the views of scholars and the data obtained from the respondents, the results of this study found that the level of understanding of the staff in HEIs at Terengganu are high towards zakat on earnings.



Since the respondents are from higher education institutions, the information about zakat can be easily accessed. Majority of the respondents are lecturers indicating that they are highly educated. The respondents are also aware that zakat is one kind of worship to Allah and they pay zakat in order to clean their wealth. Although the findings of the study show that most of them understand and appreciate it, there are still a few who show a moderate and low level of understanding where they do not understand about zakat on earnings and result in not paying zakat. Therefore, the authorities need to provide more information related to zakat on earning to ensure the ownership of individual property is cleaner and increase justice in the distribution of wealth. This is because zakat on earnings is an *Ibadah* that rewards many people. This is likely that zakat on earnings when it is issued can have a very large impact on the poor in particular. Nevertheless, the debate on zakat on earnings needs to be explained in more detail such as the rate of nisab, enough to make zakat payers understand more and not just follow the fatwa that has been decided. For further research, it is recommended that the sample of the respondents is increased and to find the relationship between attitude and the responsibility to pay zakat.

## ACKNOWLEDGMENT

The authors would like to thanks Universiti Teknologi MARA for funded this research with Research Zakat Fund (RZF2023), 600-UiTMCTKD (PJI/RMU/5/2/1) ZAKAT FUND(2/2023).

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