

RELATIONSHIP BETWEEN EXTRINSIC MOTIVATION AND COMPLIANCE TO PAY INCOME ZAKAT AMONG ACADEMIC PEOPLE IN INDONESIA: CONCEPTUAL FRAMEWORK ANALYSIS ¹

Caturida Meiwanto Doktoralina²

The Centre for Islamic Development Studies (ISDEV) 11800 Miden, Penang

Email: chess302@gmail.com, cmd13_soc004p@student.usm.my

Abstract

Paying zakat is a religious activity listed as one of the five pillars of Islam, which is the third pillar of Islam after the prayers prescribed for Muslims (including for the academic people are obliged to pay zakat with certain preconditions). The obligation to pay zakat among Muslims is clearly established in the Quran and *Sunnah*. However, the role of zakat gets less attention among Muslim mainly the income zakat. This may be due to several factors that influence an adherence to pay zakat. The first issue is what factors influence the compliance of *muzakki* in academic people to pay zakat. Second, whether academic certification factor influences *muzakki* to pay zakat dutifully. There are two objectives of this paper, namely [1] Establish a conceptual framework adherence to pay zakat. [2] Identify the extrinsic motivation elements of academic certification incentive in the compliance to pay zakat. Therefore, this study aims to identify general concepts in compliance to pay zakat. What factors influence intrinsic motivation to pay zakat? This study uses content analysis method through the study of documentation. The results of this study will give two findings. [1] Establish a conceptual framework of compliance to pay zakat. [2] Find the conceptual framework of extrinsic motivation and religious adherence (intrinsic motivation), to the adherence to pay zakat.

Keywords: zakat, extrinsic motivation, intrinsic motivation, academic, Indonesia

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² Caturida Meiwanto Doktoralina Bin (Alm) Marzuki Hapeni Mushi is a Ph.D candidate at the Center for Islamic Development Management Studies (ISDEV) at Universiti Sains Malaysia, Pulau Pinang in the field of Islamic Economics and listed as a lecturer of the Faculty of Economics and Business, Department of Accounting at the University of Mercu Buana.

1. Introduction

Zakat is the third pillar of Islam after the prayers that have been required for Muslims (no exception for the academic people) to comply with specific preconditions. The obligation to pay zakat among Muslims is described clearly in the Quran and *Sunnah*. Although the issue of the obligation to income zakat has long been debated by scholars of Islam in the world and there is a difference of opinion of scholars, but most scholars agree to the obligation to pay income zakat (Nur Barizah, 2008). According to Raedah Sapongi and Noormala Ahmad (2011), zakat means the amount determined from a particular property to be paid from the category of persons or the amount of money or its equivalent is taken from a certain type of wealth that must be issued to certain categories or groups of people with specific ways, when wealth given is a certain amount at a certain time. ". in this perspective, God Almighty says:

"Take (part) of their wealth to charity (zakat), so you would cleanse them (of sins) and purify them (of bad manners); and pray for them; surely your prayer is a relief to them. And (remember) Allah is Hearing, Knowing. "(At-Taubah 9: 103).

"And in their wealth and possessions (some part of them) become the right of the poor who ask and the poor who prevent it (from asking)." (Adz-Dzariyat, 5:19).

"Believe in Allah and His Messenger, and spend (in charity) out of the property (substance) whereof He has made you heirs. So those of you who believe and spend (part of the property is in the way of Allah); they still have a great reward. "(Al-Hadid, 57: 7).

"O you who believe! Spend (benevolently) part of the business you are doing well, and part of what we remove from the earth for you. And do not aim at what is bad that you may spend (and you spend or take your charitable giving), while you never would take it yourself (if provided to you), unless you have its price lowered, and know that Allah is Self-Sufficient, Praiseworthy." (Al-Baqarah, 2: 267).

From the explanation of the Quran, Nik Mustapha (1987) states that zakat is implemented to purify property and the property owners by the property. Additionally, Islam puts something appropriately and proportionally that people with incomes have great responsibilities as described in the Quran (Az-Zukhruf, 43:32)³. The income received by a person depends on what business he does in a lawful manner, including efforts in favor of giving gratitude so that Allah multiplies the income (An-Nisaa,

³ (Why is the portion that they disbelieve?) Is it they who distribute (spiritual and religious things to become the greatest) Mercy of your Lord (O Muhammad, as if we are only powerful in material things and worldly alone? They do not disbelieve): We have apportioned among them their livelihood in the life of this world, (half we made some rich and the poor suffer); and We raise some of their highest rank of one another; (Them) so that some of them may make use of their life (help) others. But the Mercy of thy Lord, (which includes good fortune) is better than the material and worldly things they collect.

4:32)⁴. Therefore, the revenue gained is the most important indicator of economic status of the household for providing infrastructure directly to obtain goods and services which are considered as the basis for maintaining a healthy life. Income can be used as quantitative variables and can be grouped into several categories.

There are many studies that have been done on the system of charity, especially in the debate on the payment of zakat. A number of approaches have been proposed to improve the system of collecting zakat. The reason is that zakat funds play an important role in the development of socio-economic status of the Muslim community. On the one hand, zakat payment system in educating *muzakki* prevents them from being selfish and materialistic. On the other hand, zakat distribution system also allows recipients to prevent themselves from envious of the wealth of the rich. Therefore, the zakat system will be able to bridge the gap between the rich and the poor (Raedah Sapongi, Noormala Ahmad, 2011).

In the Republic of Indonesia, understanding the compliance of Muslims to pay zakat is important particularly to the academic institutions. This view is based on the understanding that academic people have higher incomes and are eligible to be considered paying especially after receiving the certification incentives that can affect the awareness or help to pay the zakat payment. In addition, the state of Indonesia as a nation⁵ which has the largest Muslim population in the world with a population of 247 million people and about 112 million people are categorized as *muzakki* (CPM: 2014)⁶. Therefore, if the payment of zakat is managed effectively, Zakat funds collected can be used as an important instrument in reducing poverty and promoting social welfare (Dwi Sari Mutiara and Zakaria Bahari, 2013). It is estimated that the potential zakat money is about Rp 217 (RM 73.45 trillion)⁷ within one year (BAZNAS: 2011), but the estimated collection of annual income zakat is only Rp 1.2 trillion (£ 354 billion). This means that the payment of zakat is not optimal and studies that focus on compliance to pay zakat, especially in higher education institutions in Indonesia are still limited. Based on this, it is important to know the factors that affect *muzakki* in academic people who pay income zakat dutifully and whether extrinsic motivation factors (academic certification) influence *muzakki* significantly to pay zakat obediently.

Based on those things, the objectives of this paper are to establish the conceptual framework of compliance to pay zakat and to identify the extrinsic motivation factors (academic certification) to pay zakat obediently. The purpose of this paper is to identify general concepts in the adherence to pay zakat and how intrinsic motivation factors to pay zakat. The dominant factors of the previous studies related to extrinsic motivation have been done by Siswantoro and Nurhayati (2012) and (Kamil Md. Idris, 2006).

⁴ And do not expect (to get) the grace that God has given to some of you (to make them) more than others (about wealth, knowledge or rank insignia). (As has been fixed) men is allotted what they earn, and those women shall have the benefit of what they earn; (So you work at) and ask Allah of His bounty. Allah is ever Knower of all things.

⁵ State means the same as the Government.

⁶ BPS is the Central Statistics Agency (BPS) is a non-ministerial government institution directly responsible to the President and can be accessed from the website of <http://www.bps.go.id>.

⁷ Rupiah exchange rate to the currency exchange rate of RM according to Bank Indonesia on [/en/moneter/bi-rate/informasi-kurs/transaksi-bi/default.aspx](http://en.moneter.bi-rate/informasi-kurs/transaksi-bi/default.aspx) www.bi.go.id website accessed April 28, 2016.

The previous study of intrinsic motivation was conducted by Kamil Md & Ahmad M, (2001), Nur Barizah & Hafiz Majdi (2010), Muhamad Muda, Ainulashikin Marzuki (2006), Raedah Sapongi, Noormal Ahmad, (2011), Zunaidah, Othman Azhana & Rafien (2011), Mohd Rahim Khamis, Mohd Rohani and Arifin Md Salleh, (2014), Teh Suhaila Tajuddin, Aza Shahnaz (2015), Teh Suhaila Tajuddin and Aza Shahnaz (2015).

Therefore, this study will identify the motivation and adherence which affect a Muslim to pay zakat at higher education institutions in Jakarta, Indonesia. The researcher uses the approach of the conceptual framework of analytical research. The discussion of this paper is divided into three main parts. First, to establish a conceptual framework of compliance to pay zakat. Second, to find that the conceptual framework of extrinsic motivation and religious adherence (intrinsic motivation), to adherence to pay zakat Third, to formulate the conceptual framework of analysis between extrinsic motivation and adherence to pay zakat in academic people in Indonesia.

2. Previous studies and Literature Review

Previous researches tell zakat payments derived from zakat revenue and not income zakat. The dominant factor of the previous studies concerned with extrinsic motivation was conducted by Siswantoro and Nurhayati (2012) who argue that income level is worth the money to have a positive correlation with ability to pay zakat as the study conducted by Hairunnizam Wahid and Mohd Ali Mohd Noor (2005) that link it to the status of household economy. Next Kamil Md. Idris, (2006) in the study of the impact of zakat to workers who have income subject to tax schedule is automatically eligible to pay income zakat because they are the ones who have incomes that exceed the *nisab*.

The study of intrinsic motivation to pay zakat was conducted by Ahmad Kamil Md and M, (2001) which is concerned with the study of the attitudes of government officials toward paying paying zakat. Next Raedah Sapongi and Noormala Ahmad, (2011) in addition to variable behavior, add more intrinsic motivation variables, namely subjective norms and perceived control over the behavior of government officials. Unlike Zunaidah, Othman Azhana and Rafien (2011) who try to correlate the behavior and avoidance behavior. Furthermore, Nur Barizah and Hafiz Majdi (2010) highlight the region and religious factors rather than the academics. Muhamad Muda and Ainulashikin Marzuki (2006) find the nature of the donor, faith, self-satisfaction and institutional factors. Preliminary findings indicate that participation in charity is not only motivated by religious factors, but also by self-satisfaction and organizational factors. The implication, efforts to improve the zakat payment activities, should be focused not only on the aspect of religion but also on individuals because of having a significant effect on financial planning.

2.1. Factors in the payment of zakat

While some researchers ignore the size and composition of the family, some other researchers also divide the total household income by the number of family members to generate income per capita. This tends to over compensate because the cost of maintaining a specific standard of living does not push for proportionality. Some other researchers even suggest an adjustment by dividing the total family income by the square root of family size. There are a number of researchers applying income as an indicator of economic status of the family. Information about income is very sensitive for some people. This may impose a mistake in reporting the income in question (Yadollahi & Paim, 2010).

In Islamic studies, *Disposable Income* (income ready to spend) for daily needs does not cause reduced income⁸, but more of a plan to boost earnings in the future. Therefore, zakat also means growth as it allows recipients to use charity money to generate more revenue (Fuadah Johari Ahmad Fahme & Mohd Ali, 2015). Meanwhile, canon of zakat can be referred as a levy which shall apply to Muslims after fulfilling the minimum value required for Zakat (Nisab) and is evaluated after one year of Islam (Haul) which is about 355 days and the proceeds of the charity that can lead to economic prosperity because it is paid from the rich to the poor; which leads to improve and enhance the purchasing power of the poor that can lead to a higher demand for goods.

Zunaidah, Othman Azhana & Rafien, (2011) in the research on the relationship between economic factors and attitudes toward avoidance of the income zakat argue that the situation in collecting zakat obligations of Muslims who have wealth / income enough to *nisab* done by zakat collectors (Amil) either alone, group or institution. There are two methods of payment of zakat; obligatory and voluntary. Countries such as Pakistan, Saudi Arabia, Singapore, and Malaysia implement the mandatory collection system, while countries such as Kuwait and Bangladesh implement the voluntary collection systems (Raedah Sapongi, Noormala Ahmad, 2011). However, in the discussion of income zakat gets less control (Muhammad Akhyar Adnan, 2009).

Nur Barizah & Hafiz Majdi (2010) find that intrinsic factors remain important factors to influence for the most part, paying zakat, compared to extrinsic factors. Proof that the income is subject to zakat available from various sources of Islam: the Qur'an, the Hadith, and analogy. Quran says:

"O you who believe! Spend (benevolently) part of the business you are doing well, and part of what we remove from the earth for you. And do not aim at what is bad that you may spend (and you spend or take your charitable giving), while you never would take it yourself (if provided to you), unless you have its price lowered, and know that Allah is Self-Sufficient, Praiseworthy." (Al-Baqarah, 2: 267).

⁸ "Charity is, in fact, does not detract from the property" (Muslim, Tirmizi) Sahih Muslim No. Chapter 4689: 1238; Sunan Tirmidhi No. 1592 book: chapter 57 1343; Musnad Ahmad, no. 6847; Muwatha 'Malik no. 1590; and Sunan Darimi no. 1614. Web <http://app.lidwa.com/> Hadith Book online accessible from the date of February 28, 2016.

Nur Barizah and Hafiz Majdi (2010) underline that the purpose of the ability to pay zakat is common and includes various types of property, including income. In other words, every Muslim must pay Zakat on everything that he has received, including the income that they have earned. Income Zakat can also be provided by the hadith quoted by Nur Barizah & Hafiz Majdi (2010) states that the Prophet Muhammad said (narrated by Abu Burda) "Every Muslim must give charity" People ask, "Nabi Ya Allah! If anyone has nothing to give, what will he do?" "He said," he should work with his hands and benefit himself and also give in charity (from what he earns). "Based on this tradition, it can be stated that the Prophet Muhammad described one of the main goals to secure a job in this world is to produce a certain amount of revenue for Muslims to perform the obligation of zakat.

2.2. The Concept of Conventional Motivation and Islamic Perspective

Motivation can be referred to as a process that generates, energizes, directs, and maintains behavior or processes to stimulate people to act through their actions. The most comprehensive explanation is expected to be secular motivation predicted by Vrom (1964). This theory argues that people tend to act in a certain way based on the expectation that the act will be followed by a given outcome and on the attractiveness of the decision to someone (Robbins and Coulter, 2000). Meanwhile, motivation is defined as a process that reinforces and directs the behavior of the motivation for achievement, combined motivation and power motivation needs (Griffin, 2005).

As a complex topic, a motivation research is conducted in many different approaches (Mohammed Sulaiman, Khaliq Ahmad, Baraa Sbaih, 2014), namely to understand the motivation and human behavior from the perspective of Islam includes the knowledge, voluntary, piety, faith, compassion, trust, *falah* and righteousness deeds, *tahrid*, repentance, reward and punishment, a judge, a *shura*, discipline and commitment to work, to others and to God. Next Zamani and Talatapeh (2014) illustrates that the motivation may be referred to as the process that determines the intensity, direction and constraints for someone to achieve their goals, internal process that activates, directs and maintains behavior, or a psychological process related to empowering and directing the behavior human. Therefore, motivation means the ultimate incentives that encourage someone to achieve their goals, because a person's actions are the promotion of intrinsic or extrinsic motivation. Meanwhile, Khaliq Ahmad (2009) suggests that the motivation to follow Islam consists of four main components: impulse, instinct, commitment, and incentives. Several theories have been proposed to explain the phenomenon of motivation. One of them is the Self Determinant Theory (Ryan & Deci, 2000). According to this theory, there are different types of motivation that can be differentiated into two types of intrinsic motivation and extrinsic motivation. Referring to Muhammad Tariq Ghauri (2009), extrinsic motivation is related to motivation that comes from outside a person. Motivational factors usually appear in the form of the material. It is mainly based on material gain and reward. Extrinsic motivation occupies the lowest level of human needs. Intrinsic motivation can be referred to as motivation coming from within a person. Intrinsic motivation is rooted in a person and not from any external factors such as money or grades (Muhammad Tariq Ghauri, 2009). In addition, intrinsic motivation can also be categorized into two, namely the motivation of religious / spiritual and intellectual motivation.

Based on the previous studies of motivation from the perspective of Islam, West theories of motivation do not cover all dimensions *tasawur* Islam that puts Allah above anything else. Some scholars of Islam argue that it is essential to meet the spiritual needs of Muslims and Mawdudur Rahman (1992) also states that motivation of the materialistic and spiritual motivation are not independent of each other. They are quite interdependent and intertwined with each other. In other words, both of them complement each other (Abbas J. Ali, 2009). Meanwhile, Syafiq Falah Alawneh (1998) describes five characteristics of the first motivation, the vertical interdependent motivation hierarch. This is in line with the theory of Maslow's hierarchy of human needs. The second feature, clarity of objectives and goals, especially for Muslims should aim to achieve acceptance and forgiveness from Allah SWT. The third one, the objectives and the vitality of Islam, means that the goals and objectives of Islam in the world and the hereafter is important to achieve. The fourth is realism or realistic needs of human motivation and behavior and their human nature. The fifth characteristic, Islamic motivation is derived from Quran and Islamic teachings of the Prophet Muhammad.

2.4. Methodology and Model Study

This research paper is using qualitative content analysis methods as Zamani & Talatapeh (2014) argues that the motivation can be seen in all areas related to human behavior, in addition to the stimulus for someone to take action. Therefore, this study states that the motivation may be referred to as an important component of behavioral compliance among *muzakki*. In other words, motivation is a factor stimulating every Muslim to pay zakat.

Figure 1 demonstrates the theoretical model proposed in this study. This model suggests that extrinsic motivation (incentive certification) has relationship with the Compliance to pay Zakat (intrinsic motivation).

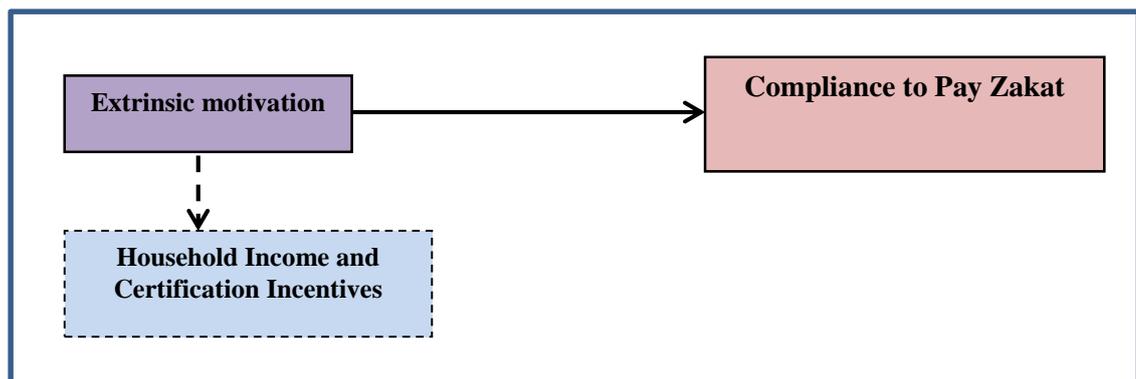


Figure 1. Concept Model used in this study

Zamani & Talatapeh (2014) further argues that the behavior is the result of motivation. Zainol Dugan (2007) also suggests that many populations of the country should be ensured for reasons of religious adherence. Based on this concept, this study developed a proposal that motivation has a positive effect on the behavior of religious adherence among Islamic scholars in Indonesia to pay zakat.

2.5. Gap Analysis

As the explanation above, the conducted Gap analysis of the conceptual studies are shown in Table 1.

Table 1: Differential Aspects of Research

category	differential aspects	Previous research	The analysis conducted
Motivation	Extrinsic motivation	Salary	Household Income and Certification Incentives
	Intrinsic Motivation	Attitude (behavior) Knowledge of Zakat Compliance Paying Zakat awareness evasion	Religious compliance

2.6. Discussion

As previously described, the discussion in this study ranges from what motivation in determines to pay zakat. Previous studies show that some Islamic scholars still disagree on the income zakat. However, many Muslim scholars categorize income as property that can be paid (Nur Barizah and Hafiz Majdi, 2010). Paying zakat is a religious duty (Teh Suhaila Tajuddin and Aza Shahnaz, 2015). In this perspective, Hairunnizam Sanep Wahid and Ahmad (2007) also state that people who do not pay zakat is considered to deny their religious obligations and this attitude is also influenced by several factors such as piety. In addition, there are a few studies having been conducted to investigate the awareness to pay zakat at higher education institutions. In this perspective, Hairunnizam Wahid and Mohd Ali Mohd Noor (2005) identify several factors that may affect academic people to participate in the payment of zakat. Among the factors are associated with the religious adherence, gender, education level, number of dependents and the level of knowledge on zakat. Similarly Nur Barizah and Hafiz Majdi (2010) also confirm that the religious person is a major factor affecting adherence to pay zakat among academic staff. Only with some degree of religious level, Muslims understand the true concept of zakat, the social responsibility for the development of Muslims.

The knowledge of zakat is also considered as a determinant of compliance to pay zakat. Mohd Ali Mohd Nor and Hairunnizam Wahid (2004) find that knowledge of zakat is the determinant (determinant) of academic people to pay zakat. In particular, the reseracher has proposed that knowledge is one of the factors that will contribute to a person's level of piety. This will also bring awareness to someone to pay zakat.

Similarly Nur Barizah and Hafiz Majdi (2010) describes the knowledge of the zakat is one of the main factors of compliance to pay zakat among academic people. A study conducted by Hairunnizam Wahid and Sanep Ahmad (2007) reveals the importance of the knowledge and awareness of zakat as a push factor to pay zakat.

In addition, law enforcement is also recognized as an important factor in determining compliance to pay zakat (Mohd Rahim Khamis, Mohd Rohani, and Arifin Md Salleh, 2014). The presence of zakat law enforcement is an obligation that must be fulfilled. The presence of law enforcement can affect the number of zakat collection because it has a direct connection with the possible payment of zakat and has an impact on the behavior of zakat (Muhammad Akhyar Adnan, 2009)

However, this study is limited in its focus on extrinsic motivation factor of academic people in higher education institutions. Therefore, additional studies should be required to give more findings to compliance with the payment of zakat, especially in relation to the academic people in Indonesia using content analysis with qualitative methods and content analysis.

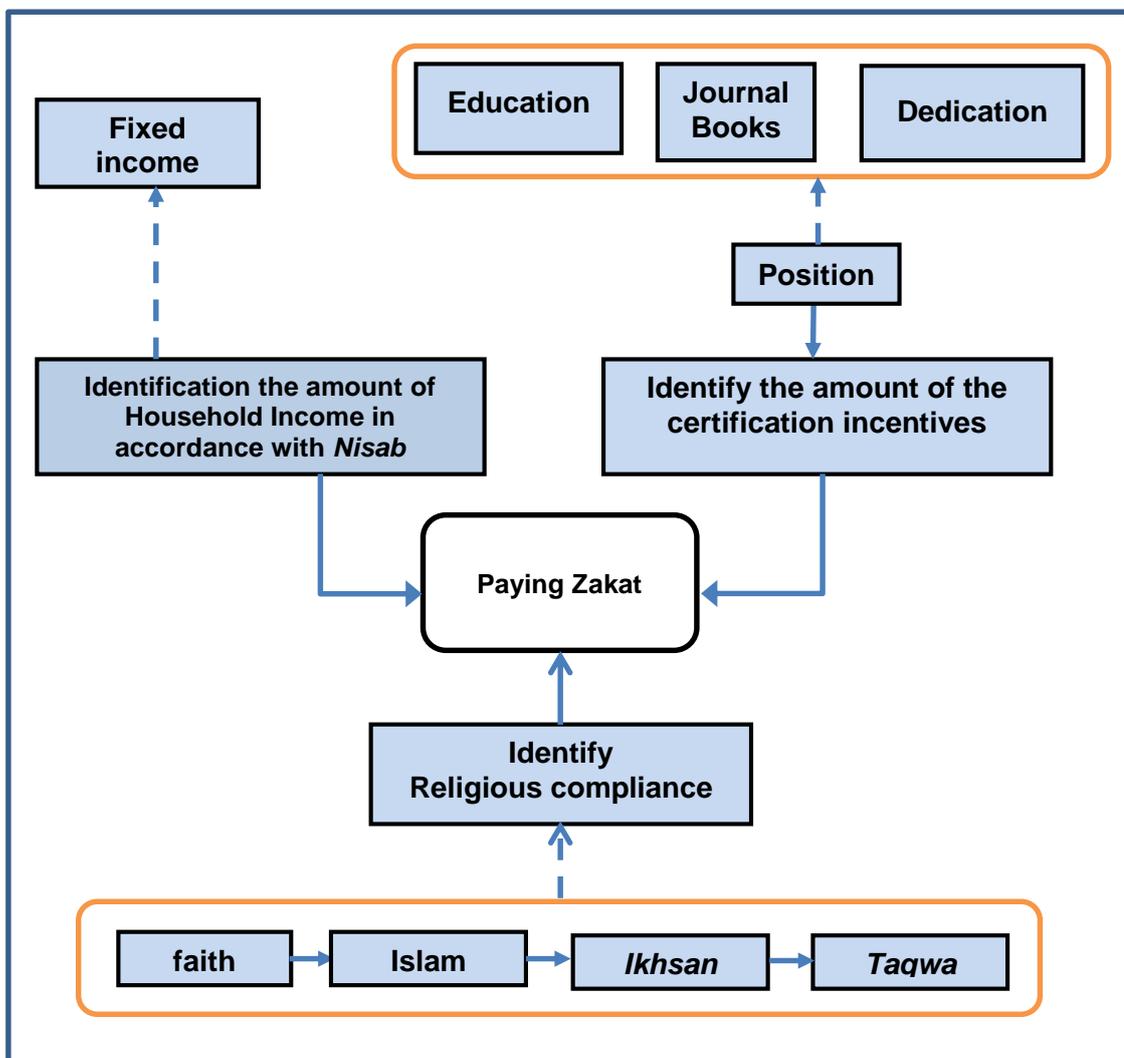


Figure 2. Method of Zakat Payment Increase of Academic people with Certification Incentives

5. Conclusion

Zakat is a compulsory even if there are differences of opinion about it. Efforts to identify the reaction of the public on the importance of zakat must be done because until now the level of compliance with the obligation of income zakat payment is still low. This situation also occurred among academic people. In an effort to improve compliance among academic people to pay zakat, the study suggests that exploring extrinsic motivation factors is also necessary. There is no doubt that the previous studies related to factors affecting adherence to pay zakat are very useful to improve the collection of zakat, mainly income zakat.

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