Abstract

Indonesia is the forth largest population country and one of the most populous Muslims country in the world. However, there are some regions in the eastern Indonesia that have small number of Muslims citizen, including Papua Province. This research aims to examine the factors affecting Muslims’ compliance behavior in paying Zakah of income in Jayapura, a capital city of Papua Province, using Theory of Planned Behavior. Factors examined include attitude, subjective norm, perceived behavioral control and intention. This research used quantitative method with questionnaire as the instrument to collect the data. In this study, a total of 52 Muslims in Jayapura who had ever paid Zakah of income become the respondents. This research used multiple linear regressions to analyze the collected data with SPSS 19. After meeting the reliability and validity test, the result showed that subjective norm and perceived behavioral control significantly affected the Muslims’ intention in paying zakah of income. Meanwhile, attitude did not influence the Jayapura Muslims’ compliance behavior and it was affected significantly by their intention in paying Zakah of income and perceived
behavior control. In general, the Theory of Planned Behavior can be used to determine Muslims’ compliance in paying Zakah.

**Keywords:** Zakah Compliance, Theory of Planned Behavior, Non-Muslim Region, Indonesia

**A. Introduction**

Zakah is the third pillar of Islam and obliged to be fulfilled by every Muslim who qualifies as *muzakki* by way of channeling their Zakah to the recipient of Zakah (*mustahik*). According to Nasution et al. (2006), the main purpose of Zakah’s activity from the point of view of the market economy system is to create a more equitable distribution of income. In the system of Islamic government, Zakah is a fiscal policy instrument that has enormous potential to become the main source of state income, so it can be a driving force of economic empowerment of people and income distribution that will eventually improve the nation’s economy. One type of Zakah that must be issued is Zakah of income. According to Baznas (2017), Zakah is issued by muzakki every month if their earnings already meet *nishab* equal to 524 kg staple food (BAZNAS, 2017).

As the fourth most populous country in the world (World Bank, 2016) and one of the world’s largest Muslim-majority countries, about 85% of the total population (BPS, 2017), Indonesia has enormous Zakah potential. Several studies have shown that the potential of Zakah in Indonesia is increasing every year with a large number (BAZNAS, 2017). However, the potential does still not correlate with the realization of Zakah collected. According to the National Board of Zakat (BAZNAS) (2017), recent data show that there is a high gap between the potential of Zakah and Zakah funding where its realization in 2015 is only about 1.3% of its potential. Heikal and Khaddafi (2014) mentioned that in addition to the lack of public knowledge about Zakah’s obligation to pay and the lack of socialization undertaken by the Amil Zakah Institute (LAZ), the lack of muzakki intention in paying Zakah was a factor that led to the low realization of Zakah.
A number of studies have been conducted to determine the behavior of muzakki in paying Zakah by using the theory of planned behavior proposed by Ajzen (1991). The theory explained that the intention of human affects their behavior to do or not to do something. It also explained that the human intention is influenced by attitude, subjective norm and perceived behavioral control. Research conducted by Bidin (2009) concluded that attitudes and subjective norms affect the intention of someone on paying Zakah. Saad, et al. (2010) also proved that attitude, subjective norm and perceived behavioral control influenced the intention of paying Zakah. In addition, intention and perceived behavioral control also affects Zakah compliance behavior.

The total Muslim population in Jayapura is the lowest in Indonesia, which is about 19% of the total population (BPS Jayapura, 2017). This fact is in line with the potential of Zakah in Jayapura which is also the lowest in Indonesia at Rp 117 billion (BPS, 2009). However, if this potential is well managed starting from collection and distribution then it can have an impact on the economy of the people of Jayapura itself. Therefore, it is important to know the factors influencing Zakah compliance behavior on paying Zakah so that it can help to optimize the collection of Zakah from its existing potential. On the other hand, the study of Jayapura community behavior using the theory of planned behavior, especially behavior on paying Zakah has never been done before, so this research is expected to be one of references for further research.

Theory of planned behavior is the best theory that can be used to determine the behavior of an individual (Nashwan, Jabbar and Romle, 2016). In Theory of planned behavior, there are three important dimensions that affect human intention to do something, i.e attitude, subjective norm and perceived behavioral control. Furthermore, the intention and perceived behavioral control influence human behavior. The research conducted by Huda and Gofur (2012) about the intention of Muzakki in DKI Jakarta on paying Zakah profession proved that the variable
of attitude, subjective norm and perceived behavioral control, income, education, and knowledge have significant influence on Muzakki's intention. Heikal and Khaddafi (2014) also found that the attitude, subjective norms, and perceived behavioral control positively and significantly influenced the intention of paying Zakah in Lhokseumawe, Aceh. Therefore, this study used the Theory of Planned Behavior to find out the factors influencing Jayapura Muslims’ compliance behavior on paying Zakah of income that can be explained through the following diagram.

Diagram 1. Theory of Planned Behavior and Zakah Compliance Behavior

Based on the diagram above, the statements of problem proposed in this study are: (1) Does attitude have a positive and significant influence on Jayapura Muslims’ intention in paying zakah of income; (2) Does subjective norm positively and significantly affect Jayapura Muslims’ intention in paying zakah of income?; (3) Does perceived behavioral control positively and significantly affect Jayapura Muslims’ intention in paying zakah of income; (4) Does perceived behavioral control positively and significantly influence Jayapura Muslims’ Zakah on income compliance behavior?; (5) Does Jayapura Muslims’ intention positively and significantly influence Jayapura Muslims’ Zakah on income compliance behavior?

Based on those statements of the problem above, this study was conducted with the objectives: (1) To examine the influence of attitude on Jayapura Muslims’ intention in paying zakah of income; (2) To examine the influence of subjective norm on Jayapura Muslims’ intention in paying zakah of income;
(3) To examine the influence of perceived behavioral control on Jayapura Muslims’ intention in paying zakah of income; (4) To examine the influence of perceived behavioral control on Jayapura Muslims’ Zakah on income compliance behavior; (5) To examine the influence of Jayapura Muslims’ intention on Zakah on income compliance behavior.

The hypothesis of this research were: (1) Attitude has a positive and significant influence toward Jayapura Muslims’ intention in paying zakah of income; (2) Subjective norm has a positive and significant influence toward Jayapura Muslims’ intention in paying zakah of income; (3) Perceived behavioral control has a positive and significant influence toward Jayapura Muslims’ intention in paying zakah of income; (4) Perceived behavioral control has a positive and significant influence toward Jayapura Muslims’ compliance behavior on paying Zakah on income; (5) Intention has a positive and significant influence toward Jayapura Muslims’ compliance behavior on paying Zakah on income.

This research was a quantitative research. According to Sugiyono (2016), quantitative research is a research used to examine a particular population or sample, data collection using research instruments and data analysis is quantitative or statistical with the aim to test the predefined hypothesis. The population used in this study is Muslims citizen in Jayapura who have worked and have ever paid Zakah on income. Meanwhile, the samples used in this study were 52 respondents selected by using non-probability sampling method. According to Tabachink and Fidell (1998), the sample size required in a study is between 10-25 times the numbers of independent variables. Meanwhile, according to Roscoe (1975), a decent sample size in a study was 30 - 500 samples (Ferdinand, 2005). In this study, the data used is a primary data obtained by using questionnaires. Meanwhile, likert scale is used to measure the answer of each statement in the questionnaires. Furthermore, this instrument tested condenct by validity and reliability test.
The data that have been collected was analyzed by multiple linear regression analysis. The classical assumption test should be done to detect the problems of multicollinearity and autocorrelation before conducting the regression. Furthermore, after meeting the criteria of classical assumptions, the regression results are analyzed by t-test, F-test and the coefficient of determination (Nachrowi and Usman, 2008).

This study used two regression models as follows:

**Model 1**

\[ y = a + b_1x_1 + b_2x_2 + b_3x_3 + e \]

Where,

- \( y \) = Intention in paying zakah of income as dependent variable
- \( x_1 \) = Attitude as independent variable
- \( x_2 \) = Subjective Norm as independent variable
- \( x_3 \) = Perceived Behavioral Control as independent variable
- \( a \) = Constanta
- \( b_1, b_2, b_3 \) = Coefficient of regression
- \( e \) = Residual variable

**Model 2**

\[ z = a + b_1x_1 + b_2y + e \]

Where,

- \( z \) = Zakah on income compliance behavior as dependent variable
- \( x_1 \) = Perceived Behavioral Control as independent variable
- \( y \) = Intention in paying zakah of income as independent variable
- \( a \) = Constanta
- \( b_1, b_2 \) = Coefficient of regression
- \( e \) = Residual variable
B. Discussion

1. Zakah on Income

In Islam, Zakah is divided into 2 types, namely: 1) Zakah al Fitr; Zakah issued in Ramadan before the date of 1 Syawal (feast of Eid al-Fitr and mandatory issued by every Muslim to purify himself with the size of Zakah issued a sha (3 ½ liters) of staple food or can be changed with money which has proportional value to the size or price of food or staple food (Ministry of Religion, 1983), 2) Zakah al Mal or Zakah property, is Zakah issued to purify property when the property have met the mandatory requirements of Zakah. One type of property that is required to be issued as zakah is income, so called Zakah on income or profession. Al-Qardawi mentions that the rule of paying Zakah rule is mentioned in the Qur’an 30 times where 27 of them are mentioned together with the rules of prayer (Firdaus et al., 2012). Some verses of Qur’an that explained the rules Zakah income:

Believe in Allah and His Messenger (Muhammad), and spend of that where of He has made you trustees. And such of you as believe and spend (in Allah’s Way), theirs will be a great reward (Qur’an, 57:7).

O you who believe! Spend of the good things which you have (legally) earned, and of that which We have produced from the earth for you, and do not aim at that which is bad to spend from it, (though) you would not accept it save if you close your eyes and tolerate therein. And know that Allah is Rich (Free of all wants), and Worthy of all praise (Qur’an, 2:267).

Both of the verses of Qur’an reflect the obligation of every Muslim to issue his wealth including income, whether through business or trade or agricultural products or professions in the field of services and other fields that bring wealth. Zakah on income is spent when it has reached nishab, while if not reach its nishab, then is not obligatory to spend as Zakah (Muhammad, 2002). However, some scholars still have different opinion about the nishab of Zakah on income. This is due to the absence of a firm proposition regarding Zakah profession. According to Shaykh Muhammad Al-Ghozali, the nishab of Zakah on income in line
Zakah on agriculture, that is 815,758 kg (Bagir, 2008). Meanwhile, Yusuf Qardhawi imposed a nisab of 77.50 grams of gold on each income received with haul for 1 year and the rate of Zakah is 2.5%. Meanwhile, according to BAZNAS (2017), nishab for Zakah on income is analogous to Zakah agricultural products that amounted to 524 kg of staple food and paid from gross income.

2. Theory of Planned Behavior

Theory of Planned Behavior (TPB) is a theory proposed by Ajzen and Fishbein (1980) and is the development of Theory of Reasoned Action (TRA) that began to be developed in 1967. In TPB, the main factor determining a person’s behavior is the intention or the interest to perform a behavior. The presence of an intention or interest indicates how big a person wants to try or how much effort is planned to be executed and ultimately will result in an action or behavior. In general, if a person’s intention toward a behavior is stronger, he will have the greater chance to perform the behavior (Ajzen, 1991).

Diagram 2. Ajzen and Fisbein’s Theory of Planned Behavior

Before being developed into TPB, the Theory of Reasoned Action explained that there are two factors affecting one’s intention, namely attitude and subjective norm. Ajzen (2005)
defines attitude as an individual judgment of the impression gained in performing a behavior. Attitudes are influenced by belief in certain consequences and judgments on beliefs. Meanwhile, subjective norm refers to the perception of the individual towards another individual who is considered important for him or her self to behave. Thus, subjective norm is influenced by the presence of people or figures that become the role model and the motivation to follow the role model. Nevertheless, Ajzen insisted that this theory can be applied if the behavior is in the control of will, opportunity and the availability of capital such as money, time, skills and education. Therefore, perceived behavioral control is added to the TPB to complete the TRA (Ajzen, 1991). Thus, based on the theory of planned behavior, there are three factors that determine the intention of a person to behave, namely attitude, subjective norm and behavior control perception, while behavior is influenced by the intention and perceived behavioral control.

A number of studies have been conducted to find out the behavior of Muslims on paying Zakah on income. Among them are research conducted by Huda and Gofur (2012). This research was conducted to analyze the influence of attitude, subjective norm, perceived behavioral control, Muzakki income and education toward Muzakki's intention in DKI Jakarta on paying Zakah profession. Another study was also conducted by Satrio and Siswantoro (2016). They examined the influence of earnings, trust and religiosity on Muzzaki’s intention in paying zakah of income through Zakah institutions. Meanwhile, Sapingi et al. (2011) conducted a study of the factors that influence Zakah on income using the Theory of Planned Behavior. The results found that the intention of paying Zakah was influenced by attitude and perceived behavioral control.

Noor and Saad (2016) have also conducted a study on the influence of attitude and perception of service quality on compliance behavior on paying Zakah. This study uses the Theory of Planned Behavior by proposing a model of compliance behavior measurement, which is the existence of trust which
arises as mediation between attitude and perception of service quality with compliance behavior on paying Zakah. Bidin et al. (2016) conducted research about factors that influence Zakah compliance behavior by using the Theory of Reasoned Action. The result suggested that the theory of Reasoned Action can be used to explain the behavior of compliance on paying Zakah. The result of this research also concluded that attitude and subjective norm had significant influence toward intention on paying Zakah.

3. Demographic Characteristics

A total of 52 respondents took part on this study. The general description of respondents’ demographic characteristics can be explained by Table 1. The majority of the respondents were female (75%) and the highest respondents were from the age group below 30 years old. Most of the respondents’ education level was undergraduate and the highest type of job was from private employees. The majority of respondent were also still not married.

<table>
<thead>
<tr>
<th>Table 1 Demographic Characteristics</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Gender</strong></td>
</tr>
<tr>
<td>Male</td>
</tr>
<tr>
<td>Female</td>
</tr>
<tr>
<td><strong>Age</strong></td>
</tr>
<tr>
<td>&lt; 30 years</td>
</tr>
<tr>
<td>30 – 40 years</td>
</tr>
<tr>
<td>&gt; 40 years</td>
</tr>
<tr>
<td><strong>Educational Level</strong></td>
</tr>
<tr>
<td>Primary and Secondary Level</td>
</tr>
<tr>
<td>Undergraduate</td>
</tr>
<tr>
<td>Postgraduate</td>
</tr>
<tr>
<td><strong>Marriage Status</strong></td>
</tr>
<tr>
<td>Not Married</td>
</tr>
<tr>
<td>Married</td>
</tr>
<tr>
<td>Other</td>
</tr>
<tr>
<td><strong>Type of Job</strong></td>
</tr>
<tr>
<td>Government employees</td>
</tr>
<tr>
<td>Private Employees</td>
</tr>
</tbody>
</table>
4. Reliability and Validity

According to Sugiyono (2016), a valid instrument means that the instrument can be used to measure what should be measured. Meanwhile, a reliable instrument is an instrument that, when used multiple times to measure the same object will produce the same data. Validity testing can be done by using Pearson Moment Correlation technique. According to Masrun (1979), the minimum requirement to meet the valid criteria is \( r \)-value \( \geq 0.3 \). Based on the result of validity test, the instrument had been valid because \( r \)-value \( \leq 0.30 \). Meanwhile, reliability testing indicate that the instrument were reliable. It was indicated by the value of Cronbach Coefficient Alpha. According to Sekaran (2003), the acceptable value of Cronbach Coefficient Alpha is 0.60 to 0.70. From the results of reliability testing in table 2 it can be seen that the value of Cronbach’s alpha is 0.900.

<table>
<thead>
<tr>
<th>Cronbach’s Alpha</th>
<th>Cronbach’s Alpha Based on Standardized Items</th>
<th>N of Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.918</td>
<td>0.900</td>
<td>24</td>
</tr>
</tbody>
</table>

5. Multiple Linear Regression Analysis

*Multicollinearity, Autocorrelation, and Normality of Data*

According to Nachrowi (2008), it is necessary to meet classical assumption before conducting regression so that the interpretation of the regression result is not misleading. If the regression does not have multicollinearity problem, it is assumed that the independent variables in the regression equation have no linear relationship. According to Kleinbaum et al. (1988), there are two ways that can be used to detect the problem of collinearity, i.e by tolerance test where there is no tolerance level \( \leq 0.01 \) and all of the Variance Inflation Factor (VIF) values are below 10. Based on the results, it is indicated that all independent variables do not have multicollinearity problems. In addition, Durbin Watson value is at an acceptable value (1.6 and 2.4) indicating there is no autocorrelation. Meanwhile, the Kolmogorov-Smirnov One-
Sample test showed that data were normally distributed. This can be seen from the significance value of $0.961 > 0.05$.

### Table 3 Multicollinearity Test

<table>
<thead>
<tr>
<th>Independent Variable</th>
<th>Tolerance Level</th>
<th>VIF Value</th>
<th>Nilai dW</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Model 1</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Attitude</td>
<td>0.782</td>
<td>1.279</td>
<td>1.7</td>
</tr>
<tr>
<td>Subjective Norm</td>
<td>0.701</td>
<td>1.427</td>
<td></td>
</tr>
<tr>
<td>Percieved Behavioral Control</td>
<td>0.539</td>
<td>1.856</td>
<td></td>
</tr>
<tr>
<td><strong>Model 2</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Percieved Behavioral Control</td>
<td>0.617</td>
<td>1.620</td>
<td>1.6</td>
</tr>
<tr>
<td>Intention</td>
<td>0.617</td>
<td>1.620</td>
<td></td>
</tr>
</tbody>
</table>

### 6. Hypothesis Testing

This research was conducted to analyze the factors influencing Muslims' compliance behavior on paying Zakah on income by using Theory of Planned Behavior. The research was conducted in the capital city of Papua Province, Jayapura, where it is a non-Muslim majority region in Indonesia. Multiple linear regression used to analysis two models of regression equation proposed. The independent variables of model 1 consisted of attitude, subjective norm, and perceived behavioral control, while the dependent variable was Muslims' intention to pay Zakah on income. In model 2, the independent variables were Muslim's intention in paying zakah of income and perceived behavioral control, while the dependent variable were Muslims' compliance behavior on paying Zakah on income.

The result of regression in model 1 showed that the subjective norm and perceived behavioral control influenced Muslims's intention in paying zakah of income significantly. Meanwhile, attitude has no significant effect on Muslims’ intention in paying zakah of income. It can be seen from the p-value value of each variable. The p-value of subjective variable and perceived behavioral control respectively were $0.009$ and $0.002 < 0.05$, while the p-value of attitude was $0.279 > 0.05$. Meanwhile, the results of
regression in model 2 indicated that both the variable of Muslims’ intention to pay Zakah on income and perceived behavioral control significantly influence Muslims’ compliance behavior on paying Zakah on income. The p-value of the two variables were 0.000 and 0.106.

<table>
<thead>
<tr>
<th>Variable</th>
<th>β</th>
<th>t-value</th>
<th>p-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Constant</td>
<td>0.314</td>
<td>0.132</td>
<td>0.896</td>
</tr>
<tr>
<td>Attitude</td>
<td>0.147</td>
<td>1.095</td>
<td>0.279</td>
</tr>
<tr>
<td>Subjective Norm</td>
<td>0.166</td>
<td>2.710</td>
<td>0.009*</td>
</tr>
<tr>
<td>Perceived Behavioral Control</td>
<td>0.312</td>
<td>3.304</td>
<td>0.002*</td>
</tr>
</tbody>
</table>

Table 4 Regression Result (Model 1)

Note: Significance: *p < 0.05; R² = 0.687, adjusted R² = 0.471;
Dependent variable: Muslims’ intention in paying zakah of income

<table>
<thead>
<tr>
<th>Variable</th>
<th>β</th>
<th>t-value</th>
<th>p-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Constant</td>
<td>2.366</td>
<td>0.714</td>
<td>0.478</td>
</tr>
<tr>
<td>Perceived Behavioral Control</td>
<td>0.337</td>
<td>1.647</td>
<td>0.106**</td>
</tr>
<tr>
<td>Muslims’ intention in paying zakah of income</td>
<td>1.575</td>
<td>5.627</td>
<td>0.000*</td>
</tr>
</tbody>
</table>

Table 5 Regression Result (Model 2)

Note: Significance: *p < 0.05; **p < 0.1; R² = 0.776, adjusted R² = 0.602;
Dependent variable: Muslim’s compliance behavior on paying Zakah on income

Based on the above results, the hypothesis test of this study are as follows:

<table>
<thead>
<tr>
<th>Hypothesis</th>
<th>β</th>
<th>p-value</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>H₁: Attitude has a positive and significant influence toward Jayapura Muslims’ intention in paying zakah of income.</td>
<td>0.147</td>
<td>0.279</td>
<td>Rejected</td>
</tr>
<tr>
<td>H₂: Subjective norm has a positive and significant influence toward Jayapura Muslims’ intention in paying zakah of income.</td>
<td>0.166</td>
<td>0.009</td>
<td>Accepted</td>
</tr>
</tbody>
</table>
This study aims to analyze the factors affecting the intention of Muslims’ compliance behavior on paying Zakah on income in a non-Muslim majority region in Indonesia, Jayapura. The investigation used the Theory of Planned Behavior initiated by Ajzen and Fishbein (1991). In this research, there were two regression model proposed. The $R^2$ value of model 1 indicated that the three independent variables, i.e attitude, subjective norm, and perceived behavioral control could explain the variance of Muslims’ intention in paying zakah of income of 68.7%, while the remaining 31.3% could be explained by other factors not included in this study. The result also showed that all independent variables simultaneously affect the Muslims’ intention in paying zakah of income. This could be seen from the F-value of 14,263 where the significance value is 0.000 $<$ 0.05.

Meanwhile, the partial test result using t test indicated that attitude did not influence Muslims’ intention in paying zakah of income significantly. This can be seen from the t-test value that is equal to 1.095 with significance level of 0.279 $>$ 0.05. These results contradicted with the results by Aji (2014) who found that attitude affect the intention of Muzakki on paying Zakah al Mal. Nevertheless, the results of this study were similar to Sepryna (2013) which states that attitude incapable to explain the
behavioral intention significantly because essentially Zakah on income has not been universally accepted and the understanding of each individual regarding Zakah on income is also still different. In this study, around 80% of the respondents stated that Zakah on income is mandatory, however only 60% of the respondents stated that Zakah issued is to help Muslim fellow and to purify his wealth or income.

The results of this study indicated that subjective norm significantly influenced the Muslims’ intention in paying zakah of income. It could be seen from the value of t-test that is equal to 2.710 with the significance level of 0.009 < 0.05. This result is in line with the result found by Sapingi et al (2011). In this study, although most respondents stated that they pay Zakah on income not because of the influence of preacher (Ustad/Kiyai/Mubaligh) or their employer, but more than 80% of the respondents agreed that their close related person also paid Zakah and supported them to pay Zakah on income. According to Ajzen (2005), individual tends to feel social pressure to engage in behavior if social referrals recommend doing so. In this case, the social referrals are the closest people such as family and friends.

The result of the research also showed that perceived behavior control influenced Muslims’ intention in paying zakah of income significantly. It was indicated by t-value of 3.304 < 0.05 and the significance value was 0.002. This study is similar to Aji (2014), Sepryana (2013), and Huda & Gofur (2012) who found that perceived behavior control significantly influenced the intention of paying Zakah on income. It indicated that there is no obstacle met to be able to pay Zakah on income. From the results of this study, most of the respondents stated that the place to pay Zakah can be reached easily. In addition, they also had income that reached nishab of Zakat al Mal.

Meanwhile, the R² value of equation model 2 is 0.776. It indicated that the two independent variables, i.e Muslims’ intentions on paying Zakah on income and perceived behavioral control could explain the compliance behavior variability of
77.6%, while the 22.4% could be explained by other factors not included in this study. F-value indicated that all the independent variables simultaneously affect Muslims’ compliance behavior on paying Zakah on income. The F-value was 37.125 and significance value was 0.000 <0.05. Meanwhile, partial test results showed that both Muslims’ intention in paying zakah of income and perceived behavioral control affected Muslims’ compliance behavior. According to Ajzen (2005), if the individual has the intention to perform a behavior, then the individual tends to do a behavior. The results of this study are also in accordance with Saad et al. (2010) who found the significantly affect of intention to the compliance behavior on paying Zakah. Overall, the results of this study indicated that the Theory of Planned Behavior can be used to analyze and understand the compliant behavior of Muslims on paying Zakah on income.

**C. Conclusion**

Based on the result of this research, it can be concluded that subjective norm and perceived behavioral control significantly influenced Muslims’ intention in paying zakah of income in Jayapura, a non-Muslim majority region in Indonesia, while attitude did not significantly influence Muslims’ intention in paying zakah of income. In addition, both Muslims’ intention in paying zakah of income and perceived behavioral control influence Muslims’ compliance behavior on paying Zakah on income. This study also proved that the Theory of Planned Behavior can be used to measure the behavior of Muslims’ compliance on paying Zakah especially Zakah income. The results of this study can be used as a reference by various parties in order to optimize the potential and collection of Zakah, especially in Jayapura. The authorities need to develop strategies to encourage the participation of Muslims in the Jayapura region on paying Zakah, especially Zakah income. The research found that attitude do not affect the Muslims’ intention in paying zakah of income therefore, related parties such as BAZNAS, LAZ and others can play an active role to
increase the understanding and the importance of paying Zakah on income to the Muslims’ society by conducting some studies, seminars or socialization regarding Zakah on income. In addition, additional facilities are needed to facilitate the Muslims citizen to pay Zakah on income and obtain information about Zakah easily.

There are some limitations in this study, such as the number of respondents and the variables analyzed. Therefore, it is suggested for further research to continue by increasing the number of respondents so that the result can represent the overall condition of Jayapura, and also it is needed to add more factors as the independent variables to see other factors influencing the compliance behavior on paying Zakah on income.
References

Ira Eka Pratiwi


