ZAKAH OF AGRICULTURE: FACTORS INFLUENCING FARMERS' BEHAVIORAL INTENTION TO PAY

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Abstract

Islam presents zakah in two types: zakah nafs (soul) and zakah maal (wealth). There are many studies for zakah maal; one is zakah of agriculture. Sidoharjo is the district in Sragen that had 9.093 hectares for harvesting area in 2019 and produced 58.802 tons of fresh rice grains in the same year. This study aims to determine the factors that influence the behavioral intention of farmers to pay zakah for agriculture in the district of Sidoharjo. This quantitative research uses 100 respondents who fit the criteria as a sample. Data were collected through the questionnaires distributed directly to farmers, and the analysis method used multiple linear regression analysis. The results showed that subjective norms affect the behavioral intention of farmers to pay zakah for agriculture. Meanwhile, attitudes and understanding have yet to be shown to influence the behavioral intention of farmers to pay zakah for agriculture. This research implies that subjective norms have influenced farmers to pay zakah agriculture. Considering that humans are social beings, this factor can provide a positive signal to increase the application of zakah agriculture for the welfare of others. Future research can perform other variables to find the entire model to increase the power of zakah in the agricultural sector. Educating the farmer and establishing the community to assist the farmer in paying zakah can be the practical implication of this research.

Keywords: *Zakah of Agriculture; Behavioral Intention; Attitude; Subjective Norms; Understanding*

Abstrak

Islam menyajikan zakat dalam dua jenis: zakat nafs (jiwa) dan zakat maal (harta). Ada banyak penelitian tentang zakat maal; salah satunya adalah zakat pertanian. Sidoharjo merupakan kabupaten di Sragen yang mempunyai luas panen 9.093 hektar pada tahun 2019 dan menghasilkan gabah segar sebanyak 58.802 ton pada tahun yang sama. Penelitian ini bertujuan untuk mengetahui faktor-faktor yang mempengaruhi niat perilaku petani dalam mengeluarkan zakat pertanian di Kabupaten Sidoharjo. Penelitian kuantitatif ini menggunakan 100 responden yang

sesuai kriteria sebagai sampel. Pengumpulan data dilakukan melalui kuesioner yang dibagikan langsung kepada petani, dan metode analisisnya menggunakan analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa norma subjektif berpengaruh terhadap niat perilaku petani dalam membayar zakat pertanian. Sementara itu, sikap dan pemahaman belum terbukti mempengaruhi niat perilaku petani untuk membayar zakat pertanian. Penelitian ini menyiratkan bahwa norma subjektif telah mempengaruhi petani untuk membayar zakat pertanian. Mengingat manusia adalah makhluk sosial, maka faktor tersebut dapat memberikan sinyal positif untuk meningkatkan penerapan pertanian zakat demi kesejahteraan orang lain. Penelitian selanjutnya dapat melakukan variabel lain untuk menemukan keseluruhan model peningkatan kekuatan zakat di sektor pertanian. Mendidik petani dan membentuk komunitas untuk membantu petani dalam membayar zakat dapat menjadi implikasi praktis dari penelitian ini.

Kata Kunci: Zakat Pertanian; Niat Perilaku; Sikap; Norma Subjektif

INTRODUCTION

The statement that Indonesia was an agricultural country is correct. Based on data from Statistics Indonesia (BPS, 2018), the number of agricultural business households by province and age group of the head of the household was 27.682.117 people. The same year, rice production was estimated at 83.037.150 tons of Milled Dry Grains (GKG). Based on the report on the harvested area and rice production in Indonesia in 2019 by Statistics Indonesia (BPS), three provinces had the highest rates of GKG rice production. The provinces are Central Java with 9.655.654 tons, East Java with 9.580.934 tons, and West Java with 9.084.957 tons. Besides, there were problems in this sector every year, and government policies and programs needed to be targeted better. It is affected because the discourse on sustainable agriculture has yet to be achieved (Susilowati, 2016).

Regarding the Islamic concept, there was an instrument that balanced human life in this world and hereafter Nopriardo, Widi Afriani, and Afriani Pahlevi (2018), namely zakah. Zakah is the third point in *rukun Islam* (Islamic acts) and is a central pillar of Islam. Paying zakah is obligatory for every *Muslim* who has fulfilled the *nishab* provisions (Amalia & Mahalli, 2012). There are two types of zakah, namely zakah *nafs* (fitrah/soul), which is mandatory to be given out at the end of Ramadhan, and zakah *maal* (wealth), which includes business revenue, wages/salaries, mining, agriculture, marine products, farming, plantation product, treasure, gold and silver which have it is own *nishab* each type of zakah (Syn et al., 2018). For the specific discussion, this study focused on one sector, agricultural zakah.

The first important thing the farmers must manage before paying zakah is behavioral intention. Referring to the Theory of Reason Action (TRA) by Ajzen and Fishben in 1980, two factors influence the behavioral intention of someone to do something, namely attitude and subjective norms (Mahyarni, 2013). Furthermore, there was another factor that was able to measure the intention to pay zakah, namely understanding (Syn et al., 2018). The previous research showed that behavioral intention comes from the positive attitude of a person (Aryadhe et al., 2018). That means a good attitude will guide someone to the right decision. The second main factor is subjective norms. Cokrohadisumarto et al. (2019) showed that the local religious leader effectively supports society in paying zakah. In addition, people with a good understanding of zakah would be motivated to increase their behavioral intention to pay zakah (Al Ghofiqi, 2018).

The early study showed that behavioral intention had been influenced by attitude and subjective norms. Alpriyamah and Adityawarman (2017) established that the variable of attitude and subjective norms positively influenced the intention to pay zakah. A similar study by Othman et al. (2017) showed that attitude and subjective norms positively influenced behavioral intention. Meanwhile, the research from Kayati (2018) indicated that the attitude variable did not significantly influence intention, but the subjective norms variable significantly influenced intention.

This research aims to build a model of behavioral intention to pay zakah of agriculture associated with the attitude, subjective norms, and understanding toward zakah. The researcher observed high potency regarding pay zakah agriculture from the society who was farmers as their primary occupation in Sidoharjo district. Furthermore, this research has contributed to forcing the farmer's awareness to maximize the practical of agricultural zakah in rural areas and take part in fixing the problem of economic Indonesia.

LITERATURE REVIEW

Zakah of Agriculture

Agriculture is one of the main sectors contributing to the *ummah's* income and economy. Someone can be predicate as rich people when having productive fields and overflow in harvesting. In this case, the farmers must pay zakah for their harvesting product, called the zakah of agriculture (Ikhlas, et al., 2014). Agricultural zakah is the part of zakah *maal* (wealth). The implementation of agricultural zakah had been arranged on government law number 25 years 2014. The indicators to pay zakah are (1) Islam, (2) freedom, (3) *baligh*, and (4) *nishab* (653 kg of grains).

The measure of agricultural zakah is 5% if using irrigation and cost for the treatment or 10% if using a cistern of rain. Abdullah (2017) explained that the zakah of agriculture has a unique implementation. In addition, agriculture's zakah must be distributed immediately during harvesting time.

Behavioral Intention

Based on the Islamic concept, intention forces someone to do good or bad things (Pitchay et al., 2015). The more someone has a significant intention, the more they will do what they want (Huda & Ghofur, 2016). The intention is never static, and it will change from time to time. Therefore, when a person has a long time to decide, they might change their plan (Kayati, 2018). In this theory of reason action, behavioral intention never comes if there is no other supporting factor (Mahyarni, 2013). Intention is one important thing to measure human behavior. It has shown that the intention could see every decision of someone to do or not to do something. Based on (Huda et al., 2012), the behavioral intention of *muzakki* (the one who pays zakah) is supported by their attitude and the society around them.

Attitude

Attitude can be defined as a factor that measures the good or bad of a person's behavior daily (Pitchay et al., 2015). The measuring of attitude is shown by the level of someone's belief about the consequences of what they have done (Asmalia et al., 2018). Novia et al. (2018) explained that the attitude of someone is connected with belief. That means before an individual does something, they have to confirm by themselves about their attitude. The result of that process will guide the behavioral intention to pay or not to pay zakah (Alpriyamah & Adityawarman, 2017).

Subjective Norm

The subjective norm is the second factor that influences behavioral intention to pay zakah of agriculture. It has become reasonable because people are social beings, and subjective norms Impact the social environment that affects someone to do something (Bidin et al., 2016). In this case, when the individual gets pressure from the people around them, they must follow what society says (Suko et al., 2018). Based on Huda et al. (2012), the subjective norm is the society valuation that can influence the behavioral intention of someone. The group of subjective norms comes from the families (parents, siblings), teachers, leaders, friends, and the people around them (Bidin et al., 2016). According to the definition, subjective norms can influence farmers'

behavioral intention to pay zakah of agriculture by their circle, like families, friends, or public figures around them.

Understanding

Understanding can be defined as listening, being mindful, and having more attention during the learning process. Another definition is that understanding is a sign that has been given by God for His servant to do the right thing in life. Understanding zakah would guide the *muzakki* to have behavioral intention to pay zakah (Cokrohadisumarto et al., 2019). When someone learns more about zakah, they will get a higher level of understanding and easy application. Understanding the level of zakah leads to farmers' behavioral intention to pay zakah for agriculture. This third factor is close to the religious aspect. People with good faith might know the obligation to pay zakah *al-fitr* or *maal* (wealth) (Asminar, 2017).

Based on Hildawati et al. (2021), the understanding was hard to apply as one factor influencing behavioral intention to pay zakah. Even though people knew zakah was an obligation for all *Muslims*, it only became their routine activity before Ramadhan (zakah *al-fitr*). However, this research used understanding to measure behavioral intention to pay zakah with the farmer as an object.

HYPOTHESES

Hypotheses provide direction for researchers to achieve their goals. Some variables are independent variables, and other variables are dependent variables. The research hypothesis framework is shown in Figure 1.

The attitude of individuality could influence the behavioral intention inside it. The factor of attitude in this study referred to the theory of reason action by Ajzen and Fishbein in 1980. Attitude is fixed by someone's assumption, good or bad, that would show the behavioral intention to do some action. This research used attitude as one of the variables to be tested in the statistic method to know the attitude influences farmers' behavioral intention to pay zakah agriculture. The previous study by Bidin et al. (2009) showed that attitude positively influenced the behavioral intention for zakah of salaries. Similarly, Huda et al. (2012) found that attitude positively influenced behavioral intention for zakah of salaries.

H1: Attitude positively influences farmers' behavioral intention to pay zakah of agriculture.

Besides the attitude, the subjective norm is the factor that influences behavioral intention in the theory of reason action. Subjective norms are shown by everyone around a person, such as families, teachers, and friends. The study from Huda and Ghofur (2016) presented that subjective norms positively influenced the behavioral intention for zakah of salaries. Alpriyamah and Adityawarman (2017) showed that subjective norms positively influenced behavioral intention for zakah of business revenue.

H2: Subjective norms positively influence farmers' behavioral intention to pay zakah for agriculture.

Understanding is a crucial part of behavioral intention. People would have high intentions if they understood more about zakah. Understanding is the realization of knowledge that was watched and listened to by someone intently. Based on the study of Syn et al. (2018), understanding zakah influenced the farmers' intention to pay zakah. Asmalia et al. (2018) showed that understanding influences the attitude then attitude would force the intention of people to pay zakah.

H3: Understanding positively influences the behavioral intention of farmers to pay zakah of agriculture.
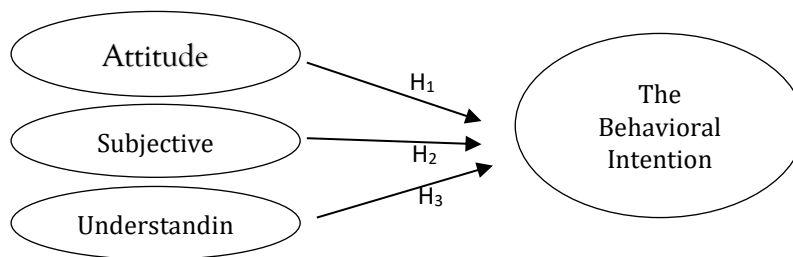

Figure 1. Conceptual model of behavioral intention
Source: Research Analysis (2023)

METHOD

This research is field research using data established from the object immediately (Sugiyono, 2017). This method is performed to find a population or particular sample, collect the data using research instruments, and analyze the data as quantitative or statistical to understand and verify the hypothesis. In this research, the quantitative method was used to know the effect of attitude, subjective norms, and understanding toward zakah on the behavioral intention of farmers to pay zakah.

This explanatory research is carried out with *Muslim* farmers in the Sidoharjo district registered in the farmer association, which were 6.436 people. While the sample of this research, it was used non-probability

sampling. Non-probability sampling is a sampling technique in which every member of the population has a different opportunity (Priyono, 2016). The sample who fit the criteria was a total of 100 respondents. It had been calculated with the *Slovin* formula (Equation 1). This study used primary data obtained directly from respondents using questionnaire instruments.

$$n = {N}/{(1 + N\ (e^2))}$$

(1)

Information:
n = number of samples; N = number of population; *e* = Critical value (10%)

This study used a questionnaire instrument to ensure the collected data were accurate from the respondents. The measurement of the questionnaires is based on the level of agreement on the questions of each indicator by using a measurement scale as follows: strongly disagree given score 1, disagree given score 2, hesitant given score 3, agree given score 4, and strongly agree given score 5. To strengthen the data, this study also used documentation. The measurement of this documentation is collecting data like notes, transcripts, and pictures (Winarno, 2018).

Validity is the ability of a measuring instrument to calculate what should be assessed. If r $_{count}$ > r $_{table}$, it indicates that the question item is valid; if r $_{count}$ < r $_{table}$, it indicates that the question item is invalid (Ghazali, 2018). Reliability is the measurement instrument for questionnaires that were an indicator of variables. The questionnaires were reliable if the respondents' responses were consistent time by time (Ghazali, 2018).

This study used a quantitative (multiple linear regression analysis) and descriptive approach. Multiple linear regression analysis is used to see the effect of the credibility variable of the attitude, subjective norms, and understanding on the behavioral intention of farmers to pay zakah of agriculture. The regression Equation (2) is as follows. The statistical t-test shows how far the influence of one explanatory or independent variable is in describing the dependent variable (Ghazali, 2018).

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$$

(2)

Information:
Y = Behavioral intention
α = Constant number
X_1 = Attitude
X_2 = Subjective norms
X_3 = Understanding
$\beta_1, \beta_2, \beta_3$ = Regression coefficient

RESULT AND DISCUSSION

Result

Test instruments in implementing this study include two things, namely validity and reliability. The validity test is intended to see whether the indicators used from each variable can reflect the research variables. The test results show that each research variable indicator's correlation coefficient (r) shows that the number is greater than the r table value (at df = 100-2 = 98, which equals 0.1966).

Table 1 shows the highest r count = 0.889 and the lowest r count = 0.453. It shows that all indicators of all research variables are valid. The reliability test is intended to determine the reliability of the instrument used. The reliability test result of all variables (attitude, subjective norms, understanding, and behavioral intention) shows that Cronbach's alpha value of all variable research is greater than the critical value. The highest value = 0.813, the lowest value = 0.786, and the critical value 0.70. This result indicated that all variables are reliable and that the instrument used in this study is reliable. Table 2 shows the multiple linear regression analysis test.

Table 1. The Validity Test Results

Item	R_{count}	R_{table}	Information
Attitude (X1)			
S1	0.687	0.1966	Valid
S2	0.745	0.1966	Valid
S3	0.711	0.1966	Valid
S4	0.720	0.1966	Valid
S5	0.820	0.1966	Valid
Subjective Norms (X2)			
NS1	0.770	0.1966	Valid
NS2	0.790	0.1966	Valid
NS3	0.656	0.1966	Valid
NS4	0.669	0.1966	Valid
NS5	0.874	0.1966	Valid
Understanding (X3)			
P1	0.756	0.1966	Valid
P2	0.828	0.1966	Valid
P3	0.858	0.1966	Valid
P4	0.618	0.1966	Valid
P5	0.686	0.1966	Valid
P6	0.494	0.1966	Valid
The Behavioral intention (Y)			
NB1	0.783	0.1966	Valid
NB2	0.824	0.1966	Valid
NB3	0.889	0.1966	Valid
NB4	0.453	0.1966	Valid
NB5	0.821	0.1966	Valid

Source: Research data processed (2022)

Based on the multiple linear regressions, the equation can be interpreted as follows: (1) The constant value is 19.807, it displayed that if the presentation of attitude, subjective norms, and understanding are constant (0), then the behavioral intention is 19.807. (2) The regression coefficient of the attitude variable (b_1) is 0.189 (positive value). It indicated that if the presentation of attitude is upgraded, one unit with the presentation of the subjective norms and understanding variables is considered constant, and it will improve the value of behavioral intention to 0.189. (3) The regression coefficient of the subjective norms variable (b_2) is -0.214 (negative value). It indicated that if the presentation of subjective norms is upgraded to one unit with presentation attitude and understanding considered constant, it will reduce the value of behavioral intention to -0.214. (4) The regression coefficient of understanding variable (b_3) is -0.069 (negative value). It indicated that if the presentation of understanding is upgraded by one unit with presentation attitude and subjective norms considered constant, it will reduce the value of behavioral intention to -0.069.

Based on the table, the hypothesis test for each independent variable has been described that attitude (X_1) had a significant value of 0.089 or 0.089 > 0.05 and t_{count} < t_{table} (1.717 < 1.988). The interpretation of the attitude variable had a positive value. However, it did not influence the behavioral intention of farmers to pay zakah agriculture (Y). Subjective norms (X2) had a significant value of 0.030 or 0.030 < 0.05 and t_{count} > t_{table} (-2.197 > 1.988). The presentation of subjective norms had a negative value, and this variable affected the behavioral intention (Y). Understand (X3) had a significant value of 0.522 or 0.522 > 0.05 and t_{count} > t_{table} (-0.642 < 1.988). The interpretation of the understanding variable had a positive value. However, it did not influence the behavioral intention (Y).

Table 2. Multiple Linear Regression Analysis Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	19.807	3.837		5.162	.000
	Attitude	.189	.110	.169	1.717	.089
	Subjective norms	-.214	.098	-.216	-2.197	.030
	Understanding	-.069	.108	-.063	-.642	.522

Coefficients^a

Source: Research data processed (2022)

Table 3. t-Test (Individual Parameter Significant Test)

			Coefficients[a]					
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1 (Constant)		19.807	3.837		5.162	.000		
	Attitude	.189	.110	.169	1.717	.089	.994	1.006
	Subjective norms	-.214	.098	-.216	-2.197	.030	.987	1.013
	Understanding	-.069	.108	-.063	-.642	.522	.985	1.015

Source: Research data processed (2022)

DISCUSSION

This research showed that the farmers' attitude does not influence the intention to pay zakah agriculture. When harvesting numbers reach *nishab*, the farmers are not encouraged to pay the zakah. The attitude measurement in the theory of reason action had been refracted because the attitude factor was assessed to determine the intention. There must be specific factors to support the attitude establishing the value of intention (Kayati, 2018). Based on the research, attitude did not influence the intention to pay zakah. According to Cahyani et al. (2019), the result of the study presented that attitude did not affect behavioral intention. Setianingsih et al. (2022) discussed that attitude did not support the intention of *muzakki* to pay agricultural zakah. The study described that the intention of *muzakki* to pay zakah of agriculture was not defined by *muzakki* attitude.

This study presented that subjective norms influence farmers' behavioral intention to pay zakah. Subjective norms have been formed by phenomena in the social environment that influence someone to do something. That means that people intimidated by the social environment around them should follow what society says. Subjective norms created the differentiation between the theory and the reality. Meanwhile, the influences of subjective norms have yet to be generalized for all the studies. There was each characteristic in the social environment. The result of this study had similarities with the research of Alpriyamah and Adityawarman (2017), which showed that subjective norms supported the intention to pay zakah. They discussed that *Muslim* entrepreneurs would pay zakah when they accepted positive vibes from the society around them. Asmalia et al. (2018) presented that subjective norms supported behavioral intention to pay zakah. This study is also similar to Kasri and Sosianti (2023) that subjective norms have affected the intention of *muzakki.* This finding confirms that encouragement from

family, friends, and people around the object is a main factor in supporting behavioral intention to pay zakah.

Understanding is the third factor in this study to show the influence on behavioral intention. The result of this research presented that understanding had not influenced the behavioral intention of farmers to pay zakah agriculture. This study also proved that *Muzakki* understood the importance of paying zakah, but this factor did not guarantee that the behavioral intention to pay zakah would increase. The understanding variable had not affected the behavioral intention to pay zakah (Nurhayadi et al., 2017). The research showed that when someone understands well about zakah, it does not mean they would pay zakah. Ramadhan (2021) concluded that understanding the variable did not contribute to the intention of society to pay zakah. Although the farmers know about and are aware of agricultural zakah, that does not mean it influences the behavioral intention to pay zakah after harvesting.

CONCLUSION

Understanding that Indonesia has a huge potential in the agricultural sector, this research is motivated to find the factors that influence the behavioral intention of farmers to pay zakah for agriculture. Based on the analysis results and discussion in the previous section, this research implies that the subjective norm has influenced farmers to pay for zakah agriculture. It is proper in rural areas that the farmers pay great attention to people with further education, such as *ustadz* or fellow farmers with further experience. However, the result of subjective norms is negative; it means the variable does not guarantee the behavioral intention of farmers to pay zakah. Meanwhile, the variables of attitude and understanding were shown not to affect the model. This study can provide a positive signal to grow the practicality of zakah agriculture and increase prosperity in Indonesia. The limitation of this study was that it was focused on two villages in the district of Sidoharjo, and the variables needed to be more sufficient to measure the behavioral intention of the farmers to pay zakah for agriculture. The data in the field showed that the behavioral intention of the farmers to pay zakah should be done more than expected. Future research can expand the research place, applying recent theory (Theory of Planned Behavior or TPB) and adding other variables such as educational background and faith.

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