

ZAKAT AS TAX REDUCTION: STUDY OF MUSLIM COMMUNITY PERCEPTION IN INDONESIA AND MALAYSIA

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ABSTRACT

This study aims to examine the model adopted based on Muslim consumer perceptions of taxes through the zakat system. This research uses three stages of comprehensive technical analysis through demographic depiction of respondents based on *Distribution Frequently*, then tests the adopted factors using *Exploratory Factor Analysis* (EFA) to select and determine the number of factors and related items, then in the final stage data analysis is carried out in the form of The Modeling technique is used *Structure Equations Model* (SEM) to test the quality of the models and hypotheses produced.

152 respondents were collected who were sampled in this study, the majority of respondents are Malaysian citizens with 77 people (50.7%) and the remaining 75 people (49.3%) are Indonesian residents.

At the testing stage of the model through the Structural Equation Model (SEM) based on the results of the formation factors in the test, it *Exploratory Factor Analysis* can be said that only the Knowledge about Tax, Religious and Service variables have an impact on Perception toward Tax through Zakat System positively and significantly, but through Testing the serviceability of a model results in a determinant coefficient (R Square) of 0.668.

Kata Kunci: *Zakat, Tax Reduction, Moslem Perception*