Jurnal Masharif al-Syariah: Jurnal Ekonomi dan Perbankan Syariah
ISSN: 2527 - 6344 (Printed), ISSN: 2580 - 5800 (Online)
Accredited No. 204/E/KPT/2022
DOI: https://doi.org/10.30651/jms.v11i4.31893
Volume 11, No. 1, 2026 (120 - 132)
Received 28 Apr 2026, Accepted 01 May 2026, Published Online: 05 May 2026

THE INFLUENCE OF AWARENESS, RELIGIOSITY, AND INCOME ON COMPLIANCE IN PAYING AGRICULTURAL ZAKAT IN THE BATURAJA LAMA VILLAGE COMMUNITY

Regil Radinansya [1], Nurul Hak [2], Kustin Hartini [3]
Universitas Islam Negeri Fatmwati Sukarno Bengkulu
radinansyaregil@gmail.com [1], nurul_hak@mail.uinfasbengkulu.ac.id [2],
kustin.hartini@mail.uinfasbengkulu.ac.id [3]

Abstract

This study aims to analyze the influence of awareness, religiosity, and income on community compliance in paying agricultural zakat in Baturaja Lama Village. The background of this study is based on the still low level of farmer compliance in paying zakat, despite the relatively high potential for agricultural zakat. The research method used is a quantitative approach with an associative research type. Data were collected through distributing questionnaires to respondents who are farmers, then analyzed using multiple linear regression techniques. The results of the study indicate that awareness, religiosity, and income partially have a positive and significant effect on compliance in paying agricultural zakat. Among the three variables, religiosity has the most dominant influence. In addition, the results of the simultaneous test show that all three variables together have a significant effect on zakat compliance with a high level of significance. This study confirms that compliance in paying zakat is not only influenced by economic factors, but also by factors of awareness and individual spiritual aspects.

Keywords : *Awareness, Religiosity, Income, Zakat Compliance, Agricultural Zakat*

1. Introduction

Zakat is one of the fundamental instruments in system functioning Islamic economy No only as individual worship, but also as mechanism distribution riches in society. Zakat has role strategic in reduce gap social, improving welfare society, as well as strengthen solidarity social (Gojali, 2024). In context modern economy, zakat is also seen as instrument fiscal a capable alternative support development economy based justice social.

One of types of zakat that have potential The biggest zakat in Indonesia is agricultural zakat. This is due to sector agriculture Still become bone back economy

national with amount House ladder business very large agricultural sector (BPS, 2023). In fact, the potential for zakat from sector agriculture estimated reached Rp. 19.79 trillion per year, but realization the collection Still Far from number (Antara News, 2025). Conditions This show existence gap between potential and realization of zakat that is needed get attention Serious.

The low realization of agricultural zakat caused by various factors, good from both internal and external sides external society. Internally, factors awareness and religiosity become determinant main in form behavior compliance paying zakat. Awareness related with understanding individual to obligation of zakat, whereas religiosity related with level faith and appreciation to religious teachings (Rahmadita & Hanifuddin, 2023). Meanwhile that, from side external factors economy like income participate influence ability individual in pay zakat.

Phenomenon low agricultural zakat compliance was also found in Baturaja Lama Village, District Tebing Tinggi, Regency Empat Lawang. This village is an agricultural area with majority resident Work as farmers. Although Thus, the level compliance public in paying agricultural zakat Still classified as low. Most of the farmer only pay zakat when results harvest abundant, whereas in conditions harvest normal or low, zakat obligations are often ignored (Village Secretary, 2025).

In addition, the level of religiosity society that tends to Still nature ritualistic is also one of the reason low zakat compliance. The community has not fully understand zakat as instrument socio-economic, but rather only as individual worship. On the other hand, income farmers who do not stable consequence factor seasons and costs high production participate become constraint in implementation of agricultural zakat.

Various study previously show mixed results related factors that influence zakat compliance. There is research that states that religiosity influential significant, but income no, while other studies show results on the contrary (Firdaus, 2023). Difference results This show that Still there is gap necessary research reviewed more further, especially in context public farmers in rural areas.

Based on background behind said, research This aim For analyze influence awareness, religiosity, and income to compliance paying agricultural zakat to the people of Baturaja Lama Village. Research This expected can give contribution Good in a way theoretical and practical in development zakat economy in Indonesia.

2. Literature review

2.1 Compliance Paying Zakat

Compliance paying zakat is important For get blessing from God. Change from No obedient become obedient in paying zakat is aspect main compliance (Rafsanjani, 2023). Internal factors that influence compliance covering level faith, knowledge about zakat, as well as income and ability economy muzakki. Meanwhile factor external covering trust to zakat collection institutions, environment social and cultural, socialization from government, as well as convenience mechanism payment (Aisyah & Muhaimin, 2022). Indicator compliance consists of from knowledge about zakat, proper calculation, payment appropriate time, correct reporting, and intent sincere in pay zakat (Huda, 2015).

2.2 Theory of Consciousness

Awareness in the context of zakat refers to an individual's understanding of the obligation to pay zakat, which then drives concrete action in its implementation. No only related with aspect cognitive (knowledge), but also aspects affective and

conative influences behavior individual (Rahmadita, 2023). According to theory awareness social, awareness somebody formed through the process of education, socialization, and experience environment. Individuals who have level awareness tall tend more obedient to obligation social, including pay zakat (Hasbi, 2025).

Awareness in agricultural zakat This is understanding and recognition individual about obligation pay zakat from results agriculture. Awareness This involving spiritual, social and moral aspects that encourage action in accordance religious teachings. Research by Rahmadita and Hanifuddin show that awareness important For push desire paying zakat. The low awareness farmer caused by lack of understanding, socialization, education, and religiosity. Awareness own levels, namely Anonymous, Heteronomous, Socionomous, and Autonomous. Indicators awareness consists of from knowledge and understanding, attitudes, as well pattern behavior (Rani, 2024).

2.3 Theory of Religiosity

Religiosity is level faith and appreciation somebody to religious teachings. Religiosity play a role as factor driver in form behavior individuals, including in matter compliance paying zakat (Setiawan, 2019). In *Theory of Planned Behavior* (TPB) perspective, religiosity can associated with subjective norms that influence intention somebody in do something action. The more tall religiosity someone, then the more big his tendency For obedient in operate obligation religion (Muhammad, 2022).

Religious factors is matter the most important thing that drives somebody For pay zakat, with faith as reason main. A person who pays zakat is aware of importance tithe For life in this world and the afterlife, as well believe that actions Good will get reply from Allah SWT (Tika, 2020). Tholues explain a number of factor affecting religiosity :

a) Social Factors, including influence parents, education, and pressure social.
b) Natural factors, such as moral and emotional experiences.
c) Need Factors, which arise from the sense of price self and death.
d) Intellectual Factors, related with the thought process in form religious beliefs.

According to Glock and Stark, there are four indicators of religiosity: belief, religious practice, experience, and consequences which include the impact of belief on daily behavior (Suryadi, 2021).

2.4 Income Theory

Income is amount income earned individual from activity economy, including results agriculture. Income become factor important in determine ability somebody For pay zakat (Nirullaily, 2024). In context agriculture, income influenced by several factors, including production, area land, energy work, capital, and prices sell results agriculture. High income will increase ability farmer in pay zakat, while low income or No stable can become obstacle in implementation zakat (Sutaminingsih & Sujan, 2020).

Income in agricultural zakat originate of the total results obtained farmer from sale results harvest such as rice, vegetables and fruit. Income This important For determine the obligation to pay zakat paid. Agricultural zakat charged by 10% for irrigated yields rain and 5% for irrigated yields irrigation. Factors that influence income agriculture covering production, land, workers, capital, and prices sales. Production influenced by the provision of land, energy labor, and capital. Indicators

income according to Suparmoko and Bramastuti covers salary, benefits, budget costs and expenses family borne by the head House stairs (Rahmah, 2024).

Agricultural Zakat Theory

Agricultural zakat is the zakat imposed on results agriculture that has reach nisab certain. Agricultural zakat in Arabic is called with az-zuru wa ats- tsimaryang means zakat from results the earth in the form of grains, vegetables or fruits that have been fulfil existing agricultural zakat provisions presented in the Al-Quran, sunnah and ijma (Hikmah, 2023).

In the Qur'an there is verses that explain regarding agricultural zakat, including :

مَعْرُوْشٰتٍ وَّالنَ prayer حَقَّهٗ يَوْمَ حَصَادِهٖۚ وَم الْمُسْرِفِيْنَۗ ﴿١٤١﴾ message love

Meaning : " He is the one who makes the growth of climbing and non-climbing plants creeping, tree dates, plants that have a variety of flavors, as well as olives and pomegranates are similar (shape and color) and not similar (taste). Eat it the fruit if He bear fruit and give his rights (zakat) at the time picking the result. However, do n't excessive. Indeed, Allah does not loves those who are excessive ” (QS. Al- An'am {6}: 141)

As for the nishab from results mandatory agriculture paying zakat is 5 wasaq which is equivalent with 653 kg of grain if results agriculture the including in group food main for example like wheat, corn, rice and others. If results agriculture the in the form of fruits, vegetables or plant other so the threshold equalized with price nishab food main in the area local.

The level of nisab for agricultural zakat also depends on from type irrigation, if source irrigation originate from rainwater, or other springs like river so charged Zakat is obligatory at 10% and if source irrigation from irrigation or need cost addition Eat charged obligatory zakat of 5% or twentieth from results agriculture, all the scholars of the madzhab also agree in matter this. As time goes by time system agriculture moment This need cost addition other like fertilizer and care others, then matter the taken into account with subtraction results harvest. Agricultural zakat No have haul like zakat maal other things This because of agricultural zakat must paid every finished harvest (Hidayati ، & Rahmat, 2023).

Agricultural zakat own function very important social, namely help group underprivileged communities capable as well as push distribution riches in a way evenly. With Thus, zakat is not only functioning as worship, but also as instrument economy that can increase welfare society (Rahmadita, 2023).

3. Research methods

Study This use approach quantitative, namely purposeful method For test theories certain with analyze connection between variables. Variables the measured so that produce data in the form of the numbers that then analyzed use procedure statistics. The purpose of study This For describe and analyze The Influence of Awareness, Religiosity, and Income To Compliance Paying Zakat. Research This use approach quantitative, which focuses on analyzing data in a statistics. Approach quantitative refers to research that emphasizes data presentation in form number or quantitative data that has been converted become score with use method statistics.

Implementation study This done month December 2025 held in Baturaja Lama Village, District Tebing Tinggi Regency Four Mace South Sumatra Province, Researcher's Reasons do research in Baturaja Lama Village due to Still many farmers

who have not paying zakat. Research This use approach quantitative with type study associative causal. Population study is all over farmers in Baturaja Lama Village.

Variables in study This covering a number of aspect important. Awareness (X1) is understanding farmer about agricultural zakat obligations, incl nisab, haul, and their impacts to economic and social. Religiosity (X2) is related with level faith and obedience farmers on religious values that influence commitment For pay zakat. Income (X3) is average farmer income that affects ability pay zakat. Meanwhile that, Compliance Paying Zakat (Y) includes level participation farmer in fulfil Zakat obligation according to sharia. Definition operational variables used For measure and collect related data variables mentioned. Indicators and measurements for each variable set in Likert scale.

Data collected through questionnaire and analyzed use multiple linear regression. The data sources used in study This namely primary data. Primary data is data that is directly obtained from first data source on site study or object research and processing by oneself organization or individual direct from the object. For example, the data obtained through questionnaire and also can through interviews. Primary data from study this, obtained from distribution questionnaire. Distribution questionnaire done to farmers in the village Old Baturaja. The analysis model used includes validity tests, reliability tests, assumption tests classical, as well as hypothesis testing (t-test and F-test), namely :

3.1 Validity and Reliability Test

Validity test instrument done For show validity from instruments that will used in research. While the reliability test on a research instrument is a test used For know whether questionnaire used in research data collection Already can it is said reliable or not on reliability test study This done with use Cronbach's *Alpha (* Sugiono & Noerdjanah, 2020)

3.2 Assumption Test Classic

Normality test This aim For know data distribution in variables to be used in research. Multicollinearity test is condition where in the regression model found existence perfect correlation or approach perfect between variables independent. In a good regression model should No happen perfect correlation or approach perfect among variables free. Heteroscedasticity test is For test occurrence difference residual variance of a period observation to period observation other.

3.3 Testing Hypothesis

Testing hypothesis This done For know existence influence variables independent (variable free) against variables dependent (variable bound).

3.3.1 F Test (Simultaneous Test)

F test or simultaneous test this is basically done For know whether all variables free to enter in the model has influence in a way together to variables dependent. The method used is with see size mark probability its significance. According to Imam Ghozali, If mark probability significance < 5% then variables independent or variables free will influential significant in a way together to variables tied.

3.3.2 T-Test (Partial Test)

T-test or partial test done For know how much Far an independent variable in a way partial to variation of dependent variables (Sugiono, 2017).

4. Results and Discussion

4.1 Validity and Reliability Test

4.1.1 Validity Test

In conduct validity tests this, researcher using 29 respondents and levels significant 5% with SPSS assistance. A question item declared valid if r - value exceed from r- table value :

Tabel 4.1 Hasil Uji Validitas

Variabel	Indikator	r-Hitung	r-Tabel	Sig.	Keterangan
Kesadaran (X1)	X1. 1	0,860	0,349	<0,001	Valid
	X1. 2	0,658	0,349	<0,001	Valid
	X1. 3	0,521	0,349	0,002	Valid
	X1. 4	0,532	0,349	0,002	Valid
	X1. 5	0,832	0,349	<0,001	Valid
	X1. 6	0,642	0,349	<0,001	Valid
	X1. 7	0,624	0,349	<0,001	Valid
	X1. 8	0,628	0,349	<0,001	Valid
	X1. 9	0,724	0,349	<0,001	Valid
Religiusitas (X2)	X2. 1	0,694	0,349	<0,001	Valid
	X2. 2	0,472	0,349	0,006	Valid
	X2. 3	0,473	0,349	0,006	Valid
	X2. 4	0,644	0,349	<0,001	Valid
	X2. 5	0,479	0,349	0,006	Valid
	X2. 6	0,518	0,349	0,002	Valid
Religiusitas (X2)	X2. 7	0,756	0,349	<0,001	Valid
	X2. 8	0,510	0,349	0,003	Valid
	X2. 9	0,533	0,349	0,002	Valid
	X2.10	0,770	0,349	<0,001	Valid
	X2.11	0,714	0,349	<0,001	Valid
	X2.12	0,585	0,349	<0,001	Valid
Kepatuhan (X3)	X3. 1	0,610	0,349	<0,001	Valid
	X3. 2	0,722	0,349	<0,001	Valid
	X3. 3	0,494	0,349	0,004	Valid
	X3. 4	0,585	0,349	<0,001	Valid
	X3. 5	0,919	0,349	<0,001	Valid
	X3. 6	0,690	0,349	<0,001	Valid
	X3. 7	0,649	0,349	<0,001	Valid
	X3. 8	0,791	0,349	<0,001	Valid
	Y.1	0,563	0,349	<0,001	Valid
	Y. 2	0,649	0,349	<0,001	Valid
	Y. 3	0,599	0,349	<0,001	Valid
	Y. 4	0,534	0,349	0,002	Valid
Kepatuhan Membayar Zakat (Y)	Y. 5	0,636	0,349	<0,001	Valid
	Y. 6	0,581	0,349	<0,001	Valid
	Y. 7	0,792	0,349	<0,001	Valid
	Y. 8	0,642	0,349	<0,001	Valid
	Y. 9	0,539	0,349	0,001	Valid
	Y. 10	0,649	0,349	<0,001	Valid

Data Source processed by SPSS 29, 2026

Based on table 4.1 can known that calculated r value more big compared to r table So, all existing indicators in study This is Valid.

4.1.2 Reliability Test

Reliability test is tool measure something questionnaire which is indicator from variables it is said reliable if Reliability Coefficient > 0.70. Here reliability test results variables awareness, religiosity, income, and compliance paying agricultural zakat as following :

Table 4.2
Reliability Test Results

Variables	*Number of Items*	*Cronbach's Alpha*	Standard	Decision
X1 Awareness	9	0.847	0.70	Reliable
X2 Religiosity	12	0.839	0.70	Reliable
X3 Income	8	0.840	0.70	Reliable
Y Compliance Paying Agricultural Zakat	10	0.820	0.70	Reliable

Source : Data processed by SPSS 29, 2026

Based on table 4.2 can known something variables stated variables If Cronbach alpha > 0.70. Table above show that all variables own Cronbach alpha is sufficient big that is above 0.70. So, it can concluded that reliability from variables Awareness, Religiosity, Income, and Compliance Paying Zakat on the researched Agriculture stated reliable.

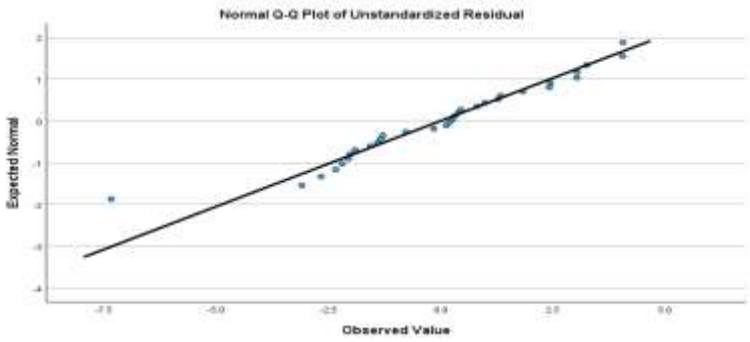
4.2 Assumption Test Classic

Based on results testing all deviation classic to research data can explained as following :

4.2.1 Normality Test

Normality test aim For determine whether variables bound and variable free in the regression model own normal distribution. One of the methods that can used For test data normality is with utilise Normal PP Plot Graph. On the chart this, if data distribution follows straight line pattern, then can concluded that the data normally distributed. In addition, the normality test can also be done with using the Shapiro Wilk test; if mark significance (sig) more big than 0.05, then the data is considered normally distributed. The normality test carried out in study This :

Figure 4.1
Normality Test Histogram Graph



Source : Data processed by SPSS 29, 2026

Based on Figure 4.1 shows that dot, dot, dot spread around the diagonal line and following diagonal direction. This is state that the data in study this is normal:

Tabel 4.3 Hasil Uji Normalitas Shapiro-Wilk

Tests of Normality						
	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.082	32	.200*	.954	32	.187
*. This is a lower bound of the true significance.						
a. Lilliefors Significance Correction						

Data Source processed by SPSS 29, 2026

For more ensure residual data has been follow assumptions normality, then the residual data is tested return with using the Shapiro-Wilk test. In table 4.3, the Shapiro-Wilk test shows that the residual data obtained the follow normal distribution, based on the output results show Shapiro-Wilk value at 0.187 > 0.05. With Thus, the residual data is normally distributed and the regression model has fulfil assumptions normality.

4.2.2 Multicollinearity Test

Multicollinearity Test aim For test whether in a regression model found existence correlation between independent variables.

Tabel 4.4 Uji Multikolinieritas Antara Variabel Independen dan Variabel Dependen

Coefficients[a]								
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	4.390	6.097		.720	.477		
	Kesadaran	.290	.122	.308	2.382	.024	.844	1.185
	Religiusitas	.330	.112	.402	2.951	.006	.763	1.311
	Pendapatan	.355	.148	.316	2.402	.023	.817	1.224
A. Dependent Variable: Kepatuhan Membayar Zakat Pertanian								

Data Source processed by SPSS 29, 2026

Based on table 4.4 above show that The tolerance value of each variable is above 0.10 and the Variance Inflation Factor (VIF) value of each variable below 10, then can concluded that variables in the study This No happen multicollinearity.

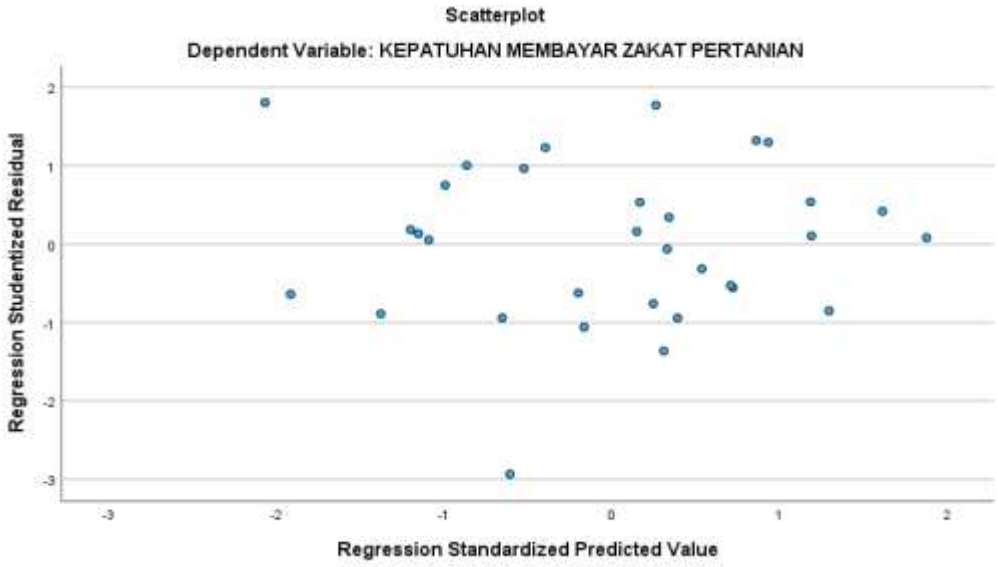
4.2.3. Heteroscedasticity Test

Heteroscedasticity test aim For test whether in the regression model happen inequality variants from residual one observation to other observations. Criteria heteroscedasticity that is if significance >0.05 then it is said free heteroscedasticity, however If significance <0.05 then happen heteroscedasticity. The results of the statistical test of heteroscedasticity obtained in study This as following :

Tabel 4.5 Hasil Uji Heteroskedasitas

Coefficients[a]					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	5.863	3.566		1.644	.111
Kesadaran	-.060	.071	-.165	-.847	.404
Religiusitas	.045	.065	.141	.687	.498
Pendapatan	-.121	.086	-.279	-1.406	.171

Based on table 4.5 above, all variables stated No happen heteroscedasticity Because mark significance all over variables more from 0.05. Research This using the Glesjer Test For test existence symptom heteroscedasticity, if mark significance more from 0.05, meaning No happen heteroscedasticity.



Source : Data processed by SPSS 29, 2026

Based on Figure 4.2 shows the scatterplot graph dot, dot, dot No form pattern certain as well as dot, dot, dot spread in a way wide above and below number 0 on the Y axis so that can concluded that No happen heteroscedasticity.

4.2.4 Autocorrelation Test

Testing This done For test what kind of model is it? between variables the disturbance of each variable free each other influence. As for results testing autocorrelation as following :

Tabel 4.6 Hasil Uji Korelasi antar variabel(X) dengan variabel (Y)

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.777[a]	.604	.562	2.56103	1.918
a. Predictors: (Constant), Pendapatan, Kesadaran, Religiusitas					
b. Dependent Variable: Kepatuhan Membayar Zakat Pertanian					

Data Source processed by SPSS 29, 2026

From the results testing with using the Durbin–Watson test on the residuals of the equation regression obtained number counted amounting to 1,918. As guidelines The Durbin–Watson statistical test ranges from 0 to 4. If the Durbin–Watson statistical test value is greater than small from One or more big from three, then re.siduals or error from the regression model multiple No nature independent or autocorrelation occurs.

Based on autocorrelation test results, obtained The Durbin-Watson value is 1.918. This value be around number 2, so can concluded that No happen autocorrelation in the regression model.

4.3 Analysis Multiple Linear Regression

Analysis multiple linear regression used For know size influence variables independent that is influence income and trust to interest paying zakat. Data processing with the SPSS 25 program provides results as following :

Tabel 4.7 Hasil Koefisien Regresi

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.390	6.097		.720	.477
	Kesadaran	.290	.122	.308	2.382	.024
	Religiusitas	.330	.112	.402	2.951	.006
	Pendapatan	.355	.148	.316	2.402	.023
a. Dependent Variable: Kepatuhan Membayar Zakat Pertanian						

Data Source processed by SPSS 29, 2026

Based on table 4.7 above, then can seen that equality linear regression that reflects connection between variable, variable in study This as following ;

Y1 = 0.308 X1 + 0.402 X2 + 0.316 X3

From the equation multiple linear regression on show that :

a) Coefficient value regression Awareness (X1) is worth 0.308 positive meaning that the more Good Awareness, then Compliance Paying Agricultural Zakat will the more increase.
b) Coefficient value regression Religiosity (X2) is 0.402 with a value of positive meaning that Religiosity, then Compliance Paying Agricultural Zakat will the more increase.

c) Coefficient value Income (X3) of 0.316 is worth positive meaning that the more Good Income, then Compliance Paying Agricultural Zakat will the more increase.

4.4 Testing Hypothesis

4.4.1 T-Test or Partial Test

T test was performed For know There is whether or not the influence of independent variables with the dependent variable in a way Partial. Data processing using SPSS for Windows version 29 Based on the data obtained from 32 respondents obtained results as following :

Tabel 4.8 Hasil Uji T

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.390	6.097		.720	.477
	Kesadaran	.290	.122	.308	2.382	.024
	Religiusitas	.330	.112	.402	2.951	.006
	Pendapatan	.355	.148	.316	2.402	.023
a. Dependent Variable: Kepatuhan Membayar Zakat Pertanian						

Data Source processed by SPSS 29, 2026

Research result show that variables awareness, religiosity, and income each have influence significant to compliance pay agricultural zakat, with mark significance respectively 0.024; 0.006; and 0.023 (<0.05). Awareness play a role in form attitude positive that encourages intentions and behavior paying zakat, especially through understanding will obligations, benefits social, economic, and spiritual aspects of zakat. Religiosity become factor driver main source from faith, belief, and internalization religious values, so that individual view zakat as obligations that must be fulfilled filled for blessings live. Meanwhile that, income related direct with ability economy, where farmers with results the harvest that reached nisab tend more obedient in pay zakat, even though factor instability income and perception sufficiency also plays a role influence decision said. With thus, the more tall level awareness, religiosity, and income, then the more high level compliance farmer in pay agricultural zakat.

4.4.2 F Statistical Test (Simultaneous Test)

This F statistic test used For know whether all variables free to enter in the model has influence in a way together the same (simultaneous) to variables Awareness, Religiosity, and Income To Compliance Paying Zakat on Agriculture. The results testing F statistic from SPSS version 29 can known in the table following :

Tabel 4.9 Hasil Uji F

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	280.571	3	93.524	14.259	<,001[b]
	Residual	183.648	28	6.559		
	Total	464.219	31			
a. Dependent Variable: Kepatuhan Membayar Zakat Pertanian						
b. Predictors: (Constant), Pendapatan, Kesadaran, Religiusitas						

Data Source processed by SPSS 29, 2026

Research result show that in a way simultaneous variables awareness, religiosity, and income influential significant to compliance pay agricultural zakat, with F count value is more than 14.259 big from F table 2.946 and significance <0.001. In Theory of Planned Behavior framework, awareness reflect attitude, religiosity as subjective norms, and income as perceived behavioral control, which is together form intentions and behavior individual in paying zakat. Findings This in line with study previously which also showed influence positive and significant third variables the in a way simultaneously. With Thus, compliance paying agricultural zakat No only influenced by one factors, but rather by interactions between aspect cognitive (awareness), spiritual (religiosity), and economic (income), so that the more tall the three of them, the more the level is also large compliance farmer in pay zakat.

5. Conclusion and Suggestions

In study show that awareness, religiosity, and income each have influence positive and significant to compliance paying agricultural zakat, where awareness push internal understanding and willingness to zakat, religiosity become the most dominant factor that reflects strong faith in operate religious obligations, as well as income determine ability economy farmer although often hampered by instability results harvest. In simultaneous, third variables it also has an impact significant, which means that compliance paying agricultural zakat is results from combination between aspect understanding, spiritual, and condition economy public.

6. Bibliography

Aisyah, L. and Muhaimin. (2022). *Zakat and Taxation : Theory, Legal Basis, and Implementation.* Rajawali Persada.

Firdaus, et.al. (2023). The Influence Religiosity, Zakat Knowledge and Income To Awareness Zakat on Palm Oil Plantations. *Indonesian Journal of Islamic Economics and Business, 8.2* https://doi.org/10.30631/ijoieb.v8i2.1761

Gojali, D. et.al. (2024). Zakat and Economic Growth. *Journal of Islamic Economic Perspective, 4.*1

Hasbi, & Fatamorgana, A. (2025). Agricultural Zakat Payment (Case Study of Rice Farmers in Mappalo Village) Ulaweng Subdistrict Awangpone Bone Regency). *Journal Scientific Multidisciplinary Integrated, 9.* 1

Hidayati, S. and Rahmat. (2023). Implementation of Agricultural Zakat Islamic Economic Perspective (Case Study in Rokoning and Sambih Hamlets, Tanah Merah Dajah). *Journal of Economic and Islamic Research.* 1.2

Hikmah, N. et.al. (2023). Influence Zakat Literacy and Religiosity Towards Compliance Paying Agricultural Zakat : A Case Study of Pitu Riawa District, Sidenreng Rappang Regency. *El-Mal: Journal of Islamic Economics & Business Studies,* 5.1 <https://doi.org/10.47467/elmal.v5i1.405>.

Huda, N. et.al. (2015). *Zakat: Micro and Macro Perspectives.* Kencana Prenada Media Group.

Muhammad, M. (2022). Factors Predicting Zakat Compliance Behavior in Indonesia. *International Journal of Zakat. 7.* 1

Nurullaily, S. et.al. (2024). Religiosity As Moderation The Influence of Education, Income, and Awareness on People's Interest in Paying Zakat. *Journal of Islamic Economics & Business Studies,* 5.9

Rafsanjani, P. (2023). The Influence Income, Understanding and Community Environment Compliance Paying Zakat in the District Selong. *Al Birru Journal,* 2.2

Causal Factors The low Awareness Rice Farmers in Paying Agricultural Zakat in Pelangkidul Village. *Journal of Islamic Philanthropy and Disaster, 2.*2

Rahmah, AN (2024). The Influence of Income Level and Marketing Mix on Customer Decisions Choosing an Education Savings Account at Bank Syariah Indonesia, Palu Branch, Basuki Rahmat. *Thesis,* Datokarama State Islamic University, Palu.

Rani. (2024). Level of Public Knowledge and Awareness in Paying Agricultural Zakat in Bima Regency. *Thesis, Muhammadiyah University of Makassar.*

Setiawan, F. (2019). The Influence Religiosity and Reputation Regarding Muzakki's Interests In Paying Professional Zakat (Case Study in Ponorogo Regency). *Journal Knowledge Management, 8.*1 https://doi.org/10.32502/jimn.v8i1.1553

Sugiono, AW and Noerdjanah. (202). Validity and Reliability Test of the SG Posture Evaluation Measurement Tool. *Journal Physical Therapy, 5.*1 https://doi.org/10.37341/jkf.v5i1.167

Sugiyono. (2022). *Research Methods Quantitative, Qualitative, and R&D.* Alphabet.

Sugiyono. (2017). *Statistics For Study.* Alphabet.

Suryadi, B. & Hayat, B. (2021). *Religiosity Edition 1.* Bibliosmia Karya Indonesia.

Sutaminingsih, L. and Sujan, N. (2020). Analysis of Factors Influencing Income Durian Farming. *Journal of Economic Education, 8.*2

Tika. (2020). The Relationship Between Religiosity With Anxiety Levels in Students of the Islamic University of Riau. *Thesis,* Islamic University of Riau.