

Analysis of the Influence of Agricultural Product Yields, Income and Zakat Awareness on Compliance in Paying Agricultural Zakat (Case Study of Farmers in Lingga Julu Village, Karo Regency)

Asryatun Nisa Br Ginting¹, Waizul Qarni¹, Rahmi Syahriza¹

¹ Universitas Islam Negeri Sumatera Utara, Indonesia

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Abstract

This study was conducted to analyze and measure the influence of agricultural production, income level, and zakat awareness on the community's compliance with the obligation to pay agricultural zakat in Lingga Julu Village, Karo Regency. Data analysis in this study utilized multiple linear regression with the assistance of IBM SPSS Statistics software. Based on the test results, an Adjusted R-Square value of 0.419 or 41,9% was obtained. This value indicates that the variables of agricultural production, income, and zakat awareness account for 41,9% of the variation in compliance with paying agricultural zakat, while the remaining 58,1% is influenced by other factors outside the scope of this study. At a 95% confidence level with a 5% significance level, the results of the partial tests show that agricultural production, income, and zakat awareness each have a positive and significant effect on zakat payment compliance. Furthermore, the results of the simultaneous test showed an F-calculated value of 15.166 > F-table 2.769 with a significance value of 0.000 < 0.05, indicating that these three variables collectively have a significant effect on the community's compliance with paying agricultural zakat.

Keywords

Agricultural Production; Income; Zakat Awareness; Zakat Compliance

Corresponding Author:

Asryatun Nisa Br Ginting

Universitas Islam Negeri Sumatera Utara, Indonesia; asryatunnisa@gmail.com

1. INTRODUCTION

The agricultural sector is the foundation of the Indonesian economy, contributing significantly to Gross Domestic Product (GDP) and providing employment for a large portion of the rural population (Zannah et al., 2024). Its role extends beyond providing national food supplies and supporting economic and social stability, particularly in areas still reliant on natural resources for subsistence (Japar et al., 2024). Karo, a regency in North Sumatra, boasts strong agrarian characteristics and fertile volcanic soil with high potential for diverse agricultural activities.

Zakat is one of the pillars of religion and is also the fourth pillar of Islam that must be fulfilled by every Muslim whose wealth has reached the nishab (I. Harahap & Hakim, 2024). In another sense, Zakat is also interpreted as a system that encompasses all aspects. In addition to being a form of worship to



God, zakat also has a social role in building care and relationships between people (Akhmad et al., 2023). Zakat has completely transformed from the realm of charity to the realm of empowerment and development of society and the state (Siregar et al., 2020). Zakat, based on Law No. 23 of 2011 concerning zakat management, is explained that zakat is property that must be distributed by a Muslim or business entity to those entitled to receive it in accordance with Islamic law (Samri & Suwandi, 2022). The Quran, Surah At Taubah, verse 103, explains the command to Muslims to pay zakat:

خُذْ مِنْ أَمْوَالِهِمْ صَدَقَةً تُطَهِّرُهُمْ وَتُزَكِّيهِمْ بِهَا وَصَلِّ عَلَيْهِمْ إِنَّ صَلَاتَكَ سَكَنٌ لَهُمْ وَاللَّهُ سَمِيعٌ عَلِيمٌ

“Take zakat from their wealth to cleanse and purify them and pray for them. Indeed, your prayer (grows) peace of mind for them. Allah is All-Hearing, All-Knowing” (Qs. At Taubah ayat 103).

If someone has met the nishab (threshold) for assets that are subject to zakat, then zakat itself can be paid with assets, not just cash. Agricultural zakat, or zakat paid on the crops grown by farmers in their fields or gardens, is one type of asset-based zakat. Zakat on the crops grown by farmers in their fields or gardens, is one type of asset-based zakat (Rahim et al., 2021).

In some regions, it has been found that some communities' understanding of zakat is still limited to the zakat fitrah (almsgiving) obligatory during Ramadan, resulting in zakat on agricultural produce not being understood as an obligation governed by sharia law. Low levels of zakat literacy and public awareness of the obligation are also influenced by religiosity, social customs, and a lack of education and outreach from zakat institutions.

(Sulfadi Rahman, 2020) identified many farmers offering their zakat. Because it is a mandate that has not been fully understood, people distribute agricultural products directly to those they know or trust, including orphanages and mosque committees, without coordination with zakat collection institutions such as LAZ (Lembaga Amil Zakat) or BAZ (Badan Amil Zakat) (Imsar & Suri, 2021). (Masfufah, 2021) concluded that factors related to zakat literacy have a positive and significant impact on farmers' compliance with agricultural zakat payments. The broader a farmer's knowledge, the higher the frequency of agricultural zakat payments at each harvest.

Many previous studies, such as (Choiriyah, 2023); (Zannah et al., 2024) and (Hafiz & Nasution, 2023), have focused on the level of community awareness in paying agricultural zakat. In studies (Atika Fitri, 2022); (Sri et al., 2021); (Nur & Sanusi, 2024) and (Nurul Fadia, 2023), which analyzed the influence of understanding, awareness, and income on zakat payment behavior in Sikapas Village, Mandailing Natal, it was stated that income is not a primary determining factor in zakat payment behavior in Sikapas Village. This means that even if someone has a high income, it does not necessarily mean they have good zakat payment behavior if it is not supported by knowledge and awareness.

Lingga Julu Village in Karo Regency is a predominantly agricultural area with a Muslim population of 60 individuals who primarily rely on horticultural farming as their main livelihood. Based on preliminary field observations and initial interviews conducted prior to the formal data collection, a number of empirical phenomena were identified. First, the majority of farmers in Lingga Julu Village still distribute their agricultural zakat directly to relatives, neighbors, and local religious figures without going through formal institutions such as BAZNAS or LAZ. Second, there is significant uncertainty among farmers regarding the nisab threshold for agricultural zakat, with many conflating it with zakat fitrah. Third, fluctuating harvest yields in recent seasons have caused inconsistency in zakat payment behavior, with some farmers choosing not to pay when their harvests fall short of expectations, even when the actual production technically meets the nisab threshold. These conditions highlight a gap between the potential for agricultural zakat collection and its actual realization in the field. Based on this, this study was conducted to analyze the influence of agricultural product yields, income, and zakat awareness on compliance with agricultural zakat payments, with the aim of providing empirical evidence that can support targeted outreach and institutional improvement efforts in Lingga Julu Village.

In the context of Islamic economics, agricultural zakat holds a crucial position as an obligation that must be fulfilled by every Muslim if the harvest meets the minimum threshold (nisab) and other sharia requirements. Agricultural zakat serves not only as a demonstration of obedience to God but also as a vehicle for wealth redistribution to reduce social inequality and poverty. Through appropriate distribution mechanisms, zakat can improve the welfare of those entitled to receive it, strengthen the economic life of rural communities, and foster social solidarity among Muslims.

However, the level of awareness and compliance of farmers in paying agricultural zakat still faces various challenges. Factors such as fluctuating agricultural production levels, farm income that does not always reach the nisab (minimum threshold), and relatively low religious understanding remain obstacles to optimizing the implementation of agricultural zakat. Furthermore, the persistent misperception that equates agricultural zakat with ordinary charity or zakat fitrah (Islamic charity) results in the zakat obligation not being fully implemented.

Given these conditions, this study aims to examine the level of agricultural yield, income, and zakat awareness and their influence on agricultural zakat compliance among farmers in Lingga Julu Village. This research is expected to provide a clear picture of the factors that contribute to and hinder farmers' zakat compliance. Furthermore, this research is expected to contribute to relevant institutions in increasing public understanding and awareness of the obligation of zakat, so that its blessings and prosperity can be more evenly distributed among all farmers.

2. METHODS

The researcher used a quantitative approach through a causal-comparative research design in this study. According to (Syafina Laylan, 2019), quantitative research is a systematic and structured approach from the initial implementation to the final stage of the research. The causal-comparative approach aims to analyze the causal relationship between variables by distinguishing between independent and dependent variables (Paramita et al., 2021). In this study, a quantitative method was used to analyze the influence of agricultural yields, income, and zakat awareness on compliance with agricultural zakat payments in Lingga Julu Village, Karo Regency.

Primary data is data obtained directly from the main research source (Syafina Laylan, 2019). In this study, primary data was collected through questionnaires distributed directly to all 60 Muslim farmers in Lingga Julu Village who constitute the study population. Meanwhile, secondary data is data obtained indirectly by researchers, usually in the form of documents, evidence, or archival records, both published and unpublished (Syafina Laylan, 2019). In this study, secondary data was obtained through library research, specifically from theoretical books and various articles relevant to the research topic.

The population refers to all objects and subjects in the study, serving as sources of information and possessing specific characteristics for study (Syafina Laylan, 2019). The population of this study included the entire Muslim population of Lingga Julu Village, Simpang Empat District, totaling 60 individuals. The sampling technique used was saturated sampling, which utilizes all members as the sample. Furthermore, data processing in this study was conducted using IBM SPSS Statistics 26 (Duli, 2019). The Likert scale is used to determine the attitudes, opinions, and views of individuals and groups regarding a social phenomenon. Operationally, each variable in this study is measured as follows. Agricultural Product Yield (X1) is measured based on the respondent's self-reported harvest volume per planting season, assessed through indicators such as production quantity. Income (X2) is measured based on net agricultural income per planting season after deducting production costs, using indicators including total gross income from agricultural sales, estimated production costs, and net income in Indonesian Rupiah (IDR). Zakat Awareness (X3) is measured through indicators that include knowledge of zakat law in Islam (fiqh), understanding of the nisab and haul requirements for agricultural zakat, and willingness to pay agricultural zakat to formal institutions. Zakat Payment Compliance (Y) is measured through indicators that reflect actual payment behavior, including the frequency of zakat payments, distribution of payments through formal institutions, and consistency of zakat payments at each harvest. In this study, to determine the extent of the influence of agricultural production, income, and zakat awareness on agricultural zakat payment compliance, SPSS software is used with the following equation:

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

Information:

Y = Compliance with Zakat Payment

X1 = Agricultural Product Yield

X2 = Income

X3 = Zakat Awareness

$\beta_1, \beta_2, \beta_3$ = Multiple Regression Coefficients

α = Y Value When $X_1 = X_2 = X_3 = 0$

e (Epsilon) = Random Error Component

3. FINDINGS AND DISCUSSION

One of the settlements in Karo Regency is Lingga Julu. Using Lingga Julu Village as a case study, the authors examine the impact of agricultural yields, income, and zakat awareness on compliance with agricultural zakat payments. A questionnaire was sent to collect data, which was then analyzed using various statistical tests using IBM SPSS Statistics version 26 software.

3.1 Data quality test

a. Validity test

The importance of testing data quality lies in ensuring that the data collected through the questionnaire is accurate. To ensure the validity of the questionnaire that has been developed, data validity testing is carried out (Syahbudi et al., 2023). The variables of agricultural production, income, zakat awareness, and zakat payment compliance meet the data validity requirements for all questionnaire items, based on the results of data analysis, with the calculated r value being greater than the table r value. Each questionnaire statement for these variables is valid, based on the table r value of 0.254 and a significance value of $0.000 < 0.05$ for each statement item.

Table 1. Validity Test Results

Statement	r Tabel	Pearson Product Correlation	Information
X1	0.254	0.517	Valid
X2	0.254	0.608	Valid
X3	0.254	0.419	Valid
Y	0.254	0.829	Valid

Source: Data processed by the author 2026

b. Reliability Test

According to (Paramita et al., 2021), reliability testing measures the consistency of data obtained from respondents through surveys tested at various time points. Reliability testing is met if the Cronbach's alpha (α) value exceeds 0.06; the The following reliability test results were obtained:uji reliabilitas yang diperoleh:

Table 2. Reliability Test Results

Variables	Cronbach Alpha	Reliable Limits	Description
Agricultural product yield (X1)	0.809	0.60	Reliable
Income (X2)	0.774	0.60	Reliable
Zakat awareness (X3)	0.784	0.60	Reliable
Zakat payment compliance (Y)	0.775	0.60	Reliable

Source: Data processed by the author 2026

Based on the results of the SPSS analysis, Table 2 above shows that the variables Agricultural Product Yield (X1) are 0.809, Income (X2) 0.774, Zakat Awareness (X3) 0.784 and Zakat Payment Compliance (Y) is 0.775. It can be concluded that the 60 statements given to respondents are reliable because all Cronbach's alpha values are greater than 0.60.

3.2 Classical Assumption Test

Assumption testing is conducted to ensure whether the classical assumptions in the Ordinary Least Squares (OLS) and Ordinary Least Squares (OLS) linear regression models are met. This assumption testing is a requirement that must be met before conducting multiple linear regression analysis.

a. Normality Test

The following is the normality test that was carried out in this study.

Table 3. Results of the One-Sample Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		60
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.51832534
Most Extreme Differences	Absolute	.063
	Positive	.063
	Negative	-.059
Test Statistic		.063
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: Data processed by the author 2026

The Kolmogorov-Smirnov value of 0.063 and the Asymp. Sig. (two-tailed) of 0.200 are shown in Table 3, where the Asymp. Sig. (two-tailed) > 0.05. Thus, it can be concluded that the data has a normal distribution.

b. Multicollinearity Test

To detect the presence or absence of multicollinearity symptoms, the Tolerance and Variance Inflation Factor (VIF) values can be used in the SPSS application. A tolerance value > 0.10 indicates that the tested data does not experience multicollinearity. VIF value: If the VIF value is < 10 , it indicates that there are no symptoms of multicollinearity in the research data. The results of the Multicollinearity Test obtained are as follows:

Table 4. Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
X1	.985	1.015
X2	.998	1.002
X3	.984	1.016

a. Dependent Variable: Y

Source: Data processed by the author 2026

Three variables with tolerance values > 0.10 and VIF values ≤ 10 are shown in Table 4. The tolerance values are $0.985 > 0.10$ for the agricultural production variable, $0.998 > 0.10$ for the income variable, and $0.984 > 0.10$ for the zakat awareness variable. The three independent variables in this study do not show multicollinearity, as indicated by the VIF values for the agricultural production variable ($1.015 < 10$), the income variable ($1.002 < 10$), and the organizational zakat awareness variable ($1.016 < 10$).

c. Heteroscedasticity Test

The results of the heteroscedasticity test obtained are as follows:

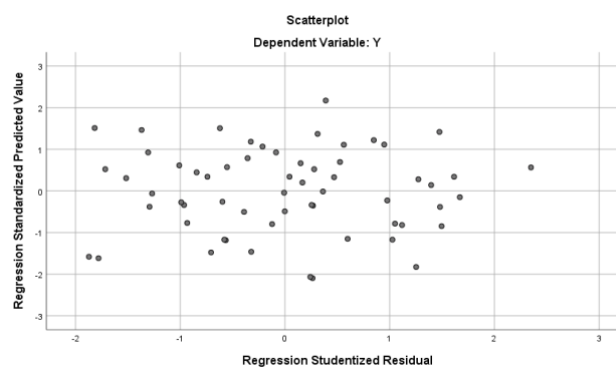


Figure 1. Scatterplot Graph

Source: Data processed by the author, 2026

The remaining points are spread both above and below the zero line on the Y-axis, and the heteroscedasticity test conducted using a scatterplot shows that the points are randomly distributed and do not form a specific pattern. Thus, it can be said that the regression model does not show heteroscedasticity.

3.3 Multiple Linear Regression Test

A multiple linear regression test was conducted to determine the extent to which agricultural output, income, and zakat awareness influence zakat compliance. The results of the multiple linear regression test are presented in the following table:

Table 5. Multiple Linear Regression Results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.035	3.143		-.011	.991
	X1	.559	.104	.540	5.397	.000
	X2	.315	.080	.390	3.923	.000
	X3	.208	.093	.225	2.248	.029

a. Dependent Variable: Y

Source: Data processed by the author 2026

Table 5 shows that multiple linear regression has the equation: $Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$, then $Y = -0.035$ (compliance with paying agricultural zakat) + 0.559 (agricultural product yield) + 0.315 (income) + 0.208 (zakat awareness) is obtained.

b_0 : -0.035 . The constant value (b_0) is -0.035 , indicating the magnitude of Y when variables X1, X2, and X3 = 0.

b_1X_1 : 0.559 . The first regression coefficient (b_1) is 0.559 , indicating that if X1 increases by 1 unit, Y will increase by 0.559 units, assuming variables X2 and X3 are constant.

b_2X_2 : 0.315 . The second regression coefficient (b_2) is 0.315 , indicating that if X2 increases by 1 unit, Y will increase by 0.315 units, assuming variables X1 and X3 are constant.

b_3X_3 : 0.208 . The third regression coefficient (b_3) obtained a value of 0.208 , which shows that if X3 increases by 1 unit, then Y will increase by 0.208 units, assuming that variables X1 and X2 are constant.

3.4 Hypothesis Testing

a. Partial Test (t-Test)

The results of the t-test obtained are as follows:

Table 6. Results of Partial Hypothesis Testing (t-Test)

Model		Coefficients ^a		Standardized Coefficients Beta	t	Sig.
		Unstandardized Coefficients B	Std. Error			
1	(Constant)	-.035	3.143		-.011	.991
	X1	.559	.104	.540	5.397	.000
	X2	.315	.080	.390	3.923	.000
	X3	.208	.093	.225	2.248	.029

a. Dependent Variable: Y

Source: Data processed by the author 2026.

Table 6 shows that the partial coefficient values for each variable of agricultural product results, income and zakat awareness are as follows:

1. Variables of agricultural product yields (X1)

The calculated t value of agricultural product results is 5.397 and the t table value is 2.003, with a significance level of 0.000, then the calculated t is $5.397 > t$ table of 2.003 and the calculated Sig value is $0.000 < 0.05$ so it is concluded that agricultural product results have a partial positive effect on compliance with paying zakat (Y).

2. Income variable (X2)

The calculated t value of income is 3.923 and the t table value is 2.003 with a significance value of 0.000, so the calculated t is $3.923 > t$ table 2.003 and the calculated Sig value is $0.000 < 0.05$, so it is concluded that income has a partial positive and significant effect on compliance in paying zakat (Y).

3. Zakat awareness variable (X3)

The calculated t value of zakat awareness (X3) is 2.248 and the t table value is 2.003 with a significance value of 0.029, so the calculated t is $2.248 > t$ table of 2.003 and the calculated Sig is $0.029 < 0.05$, so it is concluded that zakat awareness (X3) has a partial positive and significant effect on compliance in paying agricultural zakat (Y).

b. Simultaneous Test (f-Test)

Table 7. Results of Simultaneous Hypothesis Testing (F Test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	304.008	3	101.336	15.166	.000 ^b
	Residual	374.176	56	6.682		
	Total	678.183	59			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X2, X1

Source: Data processed by the author 2026

Based on table 7, it can be seen that the F-count value obtained is 15.166 and the significant value obtained is 0.000, so it is concluded that the F-count value is $15.166 > F\text{-table } 2.769$ with a sig value of $0.000 < 0.05$. This means that simultaneously there is a significant influence of the variables of agricultural production, income, and zakat awareness on the variable of compliance with paying zakat.

c. Determination Test (Adjusted R2)

The determination test or Adjusted R Square is carried out to test and determine how much influence or ability the independent variable has in explaining and explaining the dependent variable:

Table 8. Results of Determination Test (R2)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.670 ^a	.448	.419	2.58490

a. Predictors: (Constant), X3, X2, X1

b. Dependent Variable: Y

Source: Data processed by the author 2026

Table 8 shows the value of Adjusted R Square of 0.419 (41.9%), which explains that the research variables, namely agricultural product yields, income and zakat awareness, are able to explain the variable of compliance with paying agricultural zakat by 41.9%, while the remaining 58.1% is influenced by other factors that are not included in this study or outside this study.

3.5 Discussion

a. The influence of agricultural products on compliance with zakat payments among farmers in Lingga Julu Village, Karo Regency

Because the calculated t value is greater than the t table ($5.397 > 2.003$) and the significance value is smaller than 0.05 ($0.000 < 0.05$), it can be concluded that agricultural product yields have a positive and significant effect on compliance with paying agricultural zakat (Y). Thus, the alternative hypothesis (Ha1) is accepted while the null hypothesis (H01) is rejected. The results of this study indicate that agricultural product yields have a positive relationship with the level of farmer fulfillment in paying

agricultural zakat in Lingga Julu Village, Karo Regency. This means that the greater the agricultural yield obtained by farmers, the higher their fulfillment in paying zakat. This condition occurs because increased harvest yields will have an impact on increasing farmers' economic capabilities, so they are better able to fulfill zakat obligations in accordance with Islamic law, especially those related to the nisab and haul of agricultural zakat (Safpuriyadi & Dhiauddin, 2024).

This finding is also in line with previous research conducted by (Gustina, 2021) and (Apriliani, 2023) found that agricultural harvest yield has a positive and significant influence on farmers' zakat-related behavior. While those studies measured the effect on awareness as an intermediate outcome, the present study demonstrates that this effect extends to actual compliance behavior, supporting the view that increased harvest yield not only raises cognitive awareness of zakat obligations but also directly translates into action — namely, the fulfillment of agricultural zakat payments.

b. The influence of income on compliance with paying zakat among farmers in Lingga Julu village, Karo Regency

Based on the results of the study, it is known that the income variable partially has a significant influence on the adequacy of paying zakat. This can be seen from the results of multiple linear regression analysis which shows a t-value of 3.923 and a t-table value of 2.003 with a significance level of 0.000. Because the t-value is greater than the t-table ($3.923 > 2.003$) and the significance value is smaller than 0.05 ($0.000 < 0.05$), it can be concluded that income has a positive and significant effect on compliance with paying zakat (Y). Thus, the alternative hypothesis (H_{a2}) is accepted, while the null hypothesis (H_{02}) is rejected. The results of the study indicate that income has a positive and significant relationship with compliance with paying zakat among farmers in Lingga Julu Village, Karo Regency. This means that the greater the income earned by farmers, the higher their level of fulfillment in paying zakat. This condition occurs because income is one of the important factors that determine a person's ability to carry out zakat obligations. In an Islamic economic perspective, zakat is required for individuals who have fulfilled the nisab and haul requirements (M. A. Harahap et al., 2022). Therefore, the higher the income earned, the greater the opportunity for a person to fulfill these requirements and pay zakat in accordance with Islamic law.

The findings of this study are also supported by previous research conducted by (Kartika, 2020) and (Diasti & Salimudin, 2022) states that income has a partial positive and significant effect on the interest of muzakki in paying zakat at BAZNASS, Palu. The income variable demonstrates a direct positive effect on zakat payment compliance, with a regression coefficient of 0.315, meaning that every one-unit increase in income level corresponds to a 0.315-unit increase in compliance with paying agricultural zakat, assuming other variables remain constant. This finding aligns with the direct-effect

model of multiple linear regression employed in this study.

c. The influence of zakat awareness on compliance in paying zakat among farmers in Lingga Julu Village, Karo Regency

Based on the results of the study, it is known that the variable of zakat awareness partially has a significant influence on the adequacy of paying zakat. This can be seen from the results of multiple linear regression analysis which shows a t-value of 2.248 and a t-table value of 2.003 with a significance level of 0.029. Because the t-value is greater than the t-table ($2.248 > 2.003$) and the significance value is smaller than 0.05 ($0.029 < 0.05$), it can be concluded that zakat awareness has a positive and significant effect on compliance with paying zakat (Y). Thus, the alternative hypothesis (Ha3) is accepted, while the null hypothesis (H03) is rejected. The results of the study indicate that zakat awareness has a positive and significant relationship with compliance with paying zakat among farmers in Lingga Julu Village, Karo Regency. This means that the higher the level of farmer awareness regarding zakat obligations, the higher their level of fulfillment in paying agricultural zakat. Zakat awareness reflects an individual's understanding of Islamic law and a sense of social responsibility toward those in need. Therefore, a strong understanding of the importance of zakat can encourage farmers to progress.

From an Islamic economic perspective, zakat is viewed not only as a form of worship and a means of distributing prosperity (Yafiz & Prayoga, 2022). Therefore, if religious awareness and understanding regarding zakat increases, then compliance in paying zakat will also tend to increase (Kambali, 2021). This research shows that internal factors, such as individual awareness, play a significant role in encouraging zakat compliance, in addition to economic factors such as agricultural yields and income.

This finding is supported by previous research conducted by (Junaidi, 2023) and (Nasution et al., 2023) who found that religious knowledge and awareness have a positive and significant influence on zakat-related behavior among farmers (t-value $2.165 > t\text{-table } 1.666$, significance level $0.034 < 0.05$). While those studies focused on the effect on awareness and willingness, the present study bridges this finding to the behavioral outcome stage: when farmers' awareness of zakat obligations increases — encompassing knowledge of nisab, legal obligation, and the importance of formal payment channels — their actual compliance behavior follows. This finding supports the theoretical view that zakat awareness is a necessary precondition and direct driver of zakat compliance. This is also reflected in the situation in Sri Kencana Village are still not aware of the importance of agricultural zakat.

d. The influence of agricultural product yields, income and zakat awareness on compliance with paying agricultural zakat

Based on the results of the study, it is known that the variables of agricultural product yields,

income, and zakat awareness simultaneously have a positive and significant influence on compliance with paying zakat among farmers in Lingga Julu Village, Karo Regency. This can be seen from the results of the F test which shows an F count value of 15.166, while the F table value is 2.769 with a significance level of 0.000. Because the F count value is greater than F table ($15.166 > 2.769$) and the significance value is smaller than 0.05 ($0.000 < 0.05$), it can be concluded that the alternative hypothesis (H_{a4}) is accepted, while the null hypothesis (H_{04}) is rejected. The results of this study indicate that agricultural product yields, income, and zakat awareness together have a positive influence on compliance with paying zakat. This means that if agricultural output, income levels, and farmers' zakat awareness increase, then the level of fulfillment in paying agricultural zakat will also increase simultaneously. These findings indicate that economic factors and religious understanding play a significant role in encouraging farmers to fulfill their zakat obligations in accordance with Islamic law. This means that if farmers achieve higher yields, increase their income, and have a strong zakat awareness, their tendency to fulfill their agricultural zakat obligations will also increase.

Theoretically, compliance in paying zakat is not only influenced by economic factors alone, but also by internal factors in the form of individual religious awareness (Suci & Anggraini, 2023). Therefore, the combination of economic capacity (product results and income) and zakat awareness are important factors in encouraging zakat compliance in Lingga Julu Village, Karo Regency.

4. CONCLUSION

This study aims to determine and measure the influence of agricultural product yields (X1), income (X2), and zakat awareness (X3) on zakat compliance (Y) in the village of Linngga Julu, Karo Regency. After conducting data testing and analysis, the results obtained can be used to draw several conclusions, as follows:

- a. Agricultural yields (X1) have a positive and significant effect on compliance with agricultural zakat payments in Lingga Julu Village, Karo Regency.
- b. Income (X2) has a positive and significant effect on compliance with agricultural zakat payments in Lingga Julu Village, Karo Regency.
- c. Zakat awareness (X3) has a positive and significant effect on compliance with agricultural zakat payments in Lingga Julu Village, Karo Regency.
- d. Agricultural product results (X1), income (X2) and zakat awareness (X3) have a positive and significant influence on compliance in paying agricultural zakat (Y) in Lingga Julu Village, Karo Regency.

Based on the findings of this study, the following practical recommendations are proposed. First, BAZNAS Karo Regency and local LAZ institutions are encouraged to implement a proactive outreach

strategy ("jemput bola") by visiting farmer groups in Lingga Julu Village directly, particularly at harvest time. This is critical given that agricultural product yield and income have been proven to significantly influence zakat compliance, meaning that the harvest period is the most strategically impactful moment for institutional engagement. Second, regular and structured zakat literacy programs should be organized targeting improvement of farmers' understanding of the nisab threshold, agricultural zakat mechanisms, and the advantages of paying through formal institutions. This recommendation is grounded in the finding that zakat awareness has a significant positive effect on compliance, indicating that cognitive and religious factors are key drivers of zakat behavior. Third, the Village Government of Lingga Julu should consider formalizing cooperation with BAZNAS Karo by establishing a village-level Zakat Collection Unit (Unit Pengumpul Zakat/UPZ) to facilitate easier access for farmers to fulfill their obligations. Future research is encouraged to include additional variables such as religiosity and zakat literacy, as well as to explore path analysis or structural equation modeling to capture indirect effects among these variables.

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