

MEASUREMENT MODELS OF ZAKAH ON BUSINESS FAIRNESS: A PROPOSED MODEL

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Abstract: Purpose – the purpose of this paper is to contribute to literature by proposing measurement models for zakah on business fairness based on relevant tax fairness dimensions. It proposes modeling the dimensions of zakah fairness and its measurement items. The study aims to expand the domain of zakah fairness by adapting established and relevant tax fairness dimensions.

Design/methodology/approach – a review and analysis of the recognized tax fairness dimensions and its measurement in order to arrive at most potentially important dimensions of zakah on business fairness while keeping in mind the unique values of zakah.

Findings – the major finding of this study is the model of fairness measurement of zakah on business, which vitally contribute in the growing body of knowledge. In addition, zakah authorities instructed about the importance of zakah fairness dimensions.

Research limitations/implications – this research paper is conceptual that lack the empirical evident and, consequently, the generalization. Thus, researchers are encouraged to empirically test the proposed model in different contexts of zakah. Furthermore, identified dimensions of zakah fairness in this study are not necessary the lone, henceforth, researchers are advised to investigate further possible dimensions underlie zakah fairness.

Originality/value – this paper contributed by identifying the critical dimensions of zakah system fairness along with its measurement.

Keywords: Zakah Fairness; Tax Fairness; Business Income; Zakah Compliance

INTRODUCTION

Different types of business entities as new type of wealth are subject to zakah (Islamic tax) in most of Islamic countries. In fact, zakah comes to be vital part of the fiscal policies within modern Islamic countries, and it is basically oriented to balance equity within the society. However, zakah compliance behavior has not adequately addressed in the literature nor satisfactory in quality and quantity. This study sought to contribute to literature by proposing measurement models for zakah fairness on business income based on relevant tax fairness dimensions.

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Zakah is the third pillar of Islam, and it refers to “an obligated financial worship social-related imposed by Allah (God) on specified wealth for specified beneficiaries based on specified conditions in Islamic Law” (Yahya, 1986, p. 18). It is an economic tool and welfare system that established for the smooth consumption of the underprivileged population of the society (Yusuf & Derus, 2013).

At the time of ruling zakah, the Prophet Mohammed (*peace be upon him*) sent Muath bin-Jabl to Yemen to introduce them to Islam, giving him numbers of commandments. The Prophet (*peace be upon him*) requested him to inform them that zakah is imposed by Allah (God), and it will be collected from the rich and given to poor among them, forbidden him to take from the finest of their wealth. So, zakah was basically enacted for balancing justice within the community. Thus, no wonder if there is zakah non-compliance when lack of zakah fairness is existent (Al-Ashqar, Yasein, Shober, & Al-Ashqar, 2004).

With the purpose of achieving noble zakah objectives of providing welfare assistance to zakah beneficiaries, zakah payers should perfectly comply with the zakah authority (Alsultan, 1986). Nevertheless, Islamic jurists permit hiding zakah from zakah administration in case the zakah administration is unfair in collecting and distributing zakah (Curricula of MEDIU, 2012, p. 235). However, most zakah authorities in many counties suffer from low zakah collection, which indicates zakah non-compliance. For instance, in the countries such as Malaysia (Bidin, Idris, & Shamsudin, 2009; Bidin & Idris, 2007; Yusuf & Derus, 2013), and Indonesia (Ahmad, Md.Nor, & Daud, 2011; Huda, Rini, Mardoni, & Putra, 2012) Yemen, Sudan, Saudi Arabia, and Jordan (Farhan, 2008).

Thus, zakah system fairness is very essential, and even though this issue has received low attention in the zakah literature. Equity theory and distributive justice theory postulate that individual behavior is somehow driven by the perception of justice or fairness of distributions and distributional procedures (Cook & Hegtvedt, 1983). However, due to the limited studies dedicated to zakah fairness in literature, a study that determines underlying dimensions of zakah fairness based on related and empirically proven dimensions of tax fairness is needed in order to model a zakah compliance model (Ahmad *et al.*, 2011).

LITERATURE REVIEW

In literature dedicated to tax compliance, the perception of fairness was evidenced to determine tax compliance behavior as in the findings reported by (e.g. Efebera, Hayes, Hunton, & Neil, 2004; Gilligan & Richardson, 2005; Saad, 2010). In the social system, one of the core elements is fairness/justice, and this relates to the limited resources' distribution and allocation. Several theories have tried to come up with an explanation and prediction of the perception of individuals

concerning equity and distributive justice, along with their response to any existing perceived injustice. Among the theories in psychology that focuses on fairness, is the one proposed by (Adams 1963, 1965) so-called Equity Theory. Adam's theory focuses on the perceived fairness of results (Cohen-Charash & Spector, 2001). In the past years, studies have expounded and extended the fairness concept in light of the equity theory (e.g. Cook & Hegtvedt, 1983; Eckhoff, 1974; Leventhal, 1980; Thibaut & Walker, 1978).

Added to the above, several researchers have been dedicating their empirical work to job-related behaviors (e.g. Aryee, Chen, & Budhwar, 2004; Choi, 2010; Greenberg, 1986), donation of organs (Bertsimas, Farias, & Trichakis, 2013; Boulware, Troll, Wang, & Powe, 2007), as well as taxation (Azmi & Perumal, 2008; Farrar & Thorne, 2011; Gerbing, 1988; Gilligan & Richardson, 2005; Saad, 2010; Siahaan, 2012; Thomas, 2012). This is due to the fact that fairness is a factor that impacts the perceptions and behaviors of individuals, although other factors might have greater impact compared to it (Leventhal, 1980).

Despite the numerous studies conducted on fairness, Christensen & Weihrich, (1996, cited by Azmi & Perumal, 2008) enumerated four issues that make its definition elusive, and they are; its multidimensionality, the measurement level (society at the large or individual level), complexities involved, and the lack of fairness might be the cause for non-compliance or perceived justification.

The equity theory has been criticized for being simply. Thus, several authors have extended it like (Cook & Hegtvedt, 1983; Eckhoff, 1974; Leventhal, 1980; Thibaut & Walker, 1978). This effort was intended for including new dimensions to fairness. In this regard, it has transformed into the top theory could be employed to address the zakah fairness.

At the onset, equity theory was focused on justice in an organizational environment by concentrating on the comparison behind a worker's ratio of outcomes to inputs, and that of other workers, as a fundamental fairness assessment (Greenberg, 1986). To this end, the exchange framework posits that an individual would behave fairly to reciprocate the fair behavior of the other party. Thus, equity is established when the individual perceives that the outcome ratios to inputs are equal, and as consequence, equity can be referred to as the individual's perception of the exchange relation (Adams, 1965). However, the fairness perception is a relative matter and the definition of the value of inputs/outputs is formed based on the societal culture/sub-culture (Thibaut & Walker, 1978). For example, according to Cook & Hegtvedt, (1983), the fairness concept is akin to an exchange relation, with A and B as actors in the exchange that corresponds to two resources namely X and Y. In this context, resource X, produced by actor A is known as A's input to the exchange and B's outcome. Conversely, resource Y produced by actor B is known as B's input and A's outcome. In other words, the equity situation is

characterized by give and take - where an individual evaluates his position in such an exchange relation on the basis of inputs to outcomes formula. In such a formula, when the ratio of the individual is not equal to his outcomes, he will attempt to bring back equilibrium and equity.

Contrastingly, inequity arises when one party feels that the outcome/input ratios are not equal for the parties to the exchange (Adams, 1965). According to Adams (1965), in these situations, an individual becomes distressed and is urged to bring back the equity equilibrium by the following ways; changing the input, changing the outcome, cognitively manipulating his partner's input/outcome, leaving the situation, or modifying the object of comparison (Cook & Hegtvedt, 1983). The equity theory is based on the premise that individuals have a higher tendency to adhere to the rules if they feel that they are being treated in a fair manner.

Moreover, the equity theory considers the equity issue in dual dimensions - the first is the reciprocal equity/exchange fairness that entails mutual exchange and exists when the outcome to input ratio is equal for the entire parties to the exchange (Cook & Hegtvedt, 1983). The second dimension is the allocation fairness, and it refers to the resource distribution throughout a category of recipients. The allocation arises when the distribution of valued resources is to be a group of recipients, if their recipients had a hand in direct or indirect distribution. Nevertheless, in numerous situations, allocation and reciprocation process may be intertwined (Eckhoff, 1974; Cook & Hegtvedt, 1983).

Although equity theory is an invaluable theory conceptualizing fairness, it has often been criticized through its simplicity. According to Leventhal (1980), there are three issues with the theory; first, the fairness concept is defined by the theory as having a single dimension rather than many dimensions. The theory also views fairness only in light of the principle of merit. Second, the theory is concerned with the final reward distribution and ignores the examination of the procedures used in the distribution. Third, the theory has a tendency to be over-stress on the fairness position within social relationships. In regard to the above, fairness is only a single motivational driver among the several influences that impact social perception and behavior - in other words; fairness may be weaker in strength compared to others. However, notwithstanding the criticisms for it, the equity theory is still widely used in social exchange that examines fairness (Leventhal, 1980).

On the basis of studies in literature, fairness has several dimensions (Azmi & Perumal, 2008; Boulware *et al.*, 2007; Farrar & Thorne, 2011; Gerbing, 1988; Gilligan & Richardson, 2005; Richardson, 2006; Saad, 2010; Siahaan, 2012; Thomas, 2012). Specifically, Gerbing (1988) provided the tax fairness dimensions in the U.S. as; general distribution of tax burden and overall fairness of tax law, exchange with government, the wealthy individuals' attitude towards taxation,

lastly, preferred rate structure of tax. Based on Richardson's (2005) cross-cultural study in the context of Australia and Hong Kong, the study revealed four dimensions of the perception of tax fairness in Australia, including general fairness, specific provisions, the tax rate structure, and self-interest were significantly associated with tax compliance behavior. However, in the context of Hong Kong, two dimensions of fairness stood out, and they were general fairness and exchange with government - both were revealed to relate significantly to tax compliance behavior. The above findings indicate that there appears to be no cross-cultural trend between tax fairness and tax compliance (Gilligan & Richardson, 2005). In another study, Thomas (2012) investigated the feasibility of tax fairness dimensions in the case of Barbados. He revealed that general fairness was the only relevant dimension of tax fairness (Gerbing, 1988). In the Malaysian context, three tax fairness dimensions exist among Malaysian taxpayers, and they are general fairness, tax structure and self-interest (Azmi & Perumal, 2008).

CONCEPT OF FAIRNESS IN THE CONTEXT OF ZAKAH

Notwithstanding the numerous studies carried out and the findings they have highlighted concerning fairness dimensions. The present study attempts to determine the relevant fairness dimensions in a zakat environment as studies in this topic are still few and far between.

In an ideal context, the administration system of zakah has to be created in a way that it uses fair assessment, distribution and procedures (Zaman, 1987). Although the perception of fairness towards the zakah system in literature is scarce. According to the theory, such perception affects a high degree of compliance. The equity theory posits that the input-outcome balance brings about the perception of fairness in people, and it can be used to expound on the adherence with the zakah authority. In regard to this, zakah payer's input is the money due (zakah due) paid to the authority whereas the zakah payer's compliance is the outcome for the zakah authority. On the other end of the spectrum, the zakah authority input is the fair assessment of zakah, fair distribution of zakah, and the fair procedure employed, which are the zakah payers' outcomes. To this end, when the zakah payers perceive that the ratio of inputs/outcomes is devoid of fairness, they will be urged to bring back equity through the following ways; changing their input, changing their outcome, manipulating their partner's input/outcome, quitting the situation, or modifying the object of comparison (Cook & Hegtvedt, 1983). Among the ways to restore equity is by displaying non-compliance behavior.

The dimensions of fairness differ throughout cultures, jurisdictions and contexts and as such; six primary crucial dimensions within the zakah environment were chosen from tax fairness literature as most relevant to zakah on business context, and they are; general fairness (Azmi & Perumal, 2008;

Gerbing, 1988; Richardson, 2006; Saad, 2010; Thomas, 2012b), exchange equity (Gerbing, 1988; Richardson, 2006), vertical and horizontal equity (Efebera *et al.*, 2004; Saad, 2010) personal fairness as well as administrative fairness (Richardson, 2005, 2006; Saad, 2010).

To begin with, general fairness relates to the assessment of fairness of the zakah system. Exchange equity refers to the give-take exchange between the parties within the exchange relationship, including zakah payers, zakah system, and beneficiaries. The exchanged equity is comprised of vertical and horizontal equity. Both dimension is divided into two, namely burden and benefits, in order to match with the zakah situation. This decomposition (i.e. burden and benefits) is because in the zakah situation, there are two recipient sets. First is the zakah payers, whose expectations are concerned with fair zakah distribution of burden vertically and horizontally. The other recipient is the zakah beneficiaries, whose are concerned with the fair zakah fund distribution (vertically and horizontally). Fifth dimension is personal fairness, which is linked to the judgment of the individual regarding the zakah system in terms of its favorability. Lastly, administrative fairness is related to the policy fairness, and the procedure fairness that are employed by the zakah authority.

Table 1 summarizes the proposed underlying zakah fairness dimensions. Table 2 presented comparable view of the relevant tax fairness dimensions against the adapted zakah fairness dimensions along with its corresponding items for each.

Table 1
Summary of Underlying Zakah Fairness Dimensions

<i>Fairness Dimensions</i>	<i>Conceptualization</i>
General fairness	Overall fairness evaluation of the zakah system.
Exchange Fairness	Reciprocal exchange between zakah payers, zakah system, and beneficiaries.
Vertical Fairness (burden)	Zakah payers' equity perception of their paid zakah in relation to other zakah payers with more income.
Vertical Fairness (benefit)	Zakah payers' equity perception of the benefits that zakah recipients received in relation to other zakah recipients with better economic position.
Horizontal Fairness (burden)	Zakah payers' perceived equity of their paid zakah as compared to other zakah payers with equivalent economic means.
Horizontal Fairness (benefits)	Zakah payers' perceived equity of the benefits that zakah recipients received in relation to other zakah recipients with equivalent economic means.
Personal fairness	Individuals' judgments about whether the zakah system is favorable to them.
Administrative fairness	Content of the zakah law (policy fairness) and procedures employed by the zakah authority (procedural fairness).

Table 2
Adapting Relevant Tax Fairness Dimensions and Measurement Items to Zakah environment

<i>Relevant Tax Fairness Dimensions and Measurement Items</i>		<i>Adapted Zakah Fairness Dimensions and Measurement Items</i>
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">General Fairness</p> <p>I believe the government utilizes a reasonable amount of tax revenue to achieve social goals, such as the provision of benefits for low-income families.</p> <p>I believe everyone pays their fair share of income tax under the current income tax system.</p> <p>I think the government spends too much tax revenue on unnecessary welfare assistance</p> <p>Generally, I feel that the income tax is fair.</p>	<p>Adapted from Gilligan & Richardson, (2005); N. Saad, (2010)</p>	<p style="writing-mode: vertical-rl; transform: rotate(180deg);">General Fairness</p> <p>I believe that the government utilizing zakah revenue to achieve zakah goals, such as giving money to poor families.</p> <p>I believe that every zakah payers (i.e. subject to zakah authority) pay their fair due zakah on business under the current zakah system.</p> <p>I think the government spends too much zakah revenue on unnecessary welfare assistance.</p> <p>Generally, I feel that the current zakah system is fair.</p>
<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Exchange Fairness</p> <p>I am satisfied with the amount of benefits I receive from the federal government compared to the amount of taxes I pay.</p> <p>The benefits I receive from government in exchange for my income-tax dollars are reasonable.</p> <p>I am satisfied with the amount of benefits I receive from the federal government compared to the amount of taxes I pay.</p>	<p>Adapted from Efebera <i>et al.</i>, (2004); Gilligan & Richardson, (2005)</p>	<p style="writing-mode: vertical-rl; transform: rotate(180deg);">Exchange Fairness</p> <p>I am satisfied with the amount of benefits that the beneficiaries of zakah receive from government compared to the amount of zakah I paid.</p> <p>The benefits that the beneficiaries of zakah receive from the government in exchange for zakah amount I paid are reasonable.</p> <p>I am not convinced with the amount of benefits that the beneficiaries of zakah receive from the government compared zakah amount I paid.</p>

contd. table 2

Vertical Equity	<p>Rich taxpayers pay a larger share of their incomes in federal taxes than do taxpayers like me.</p> <p>People like me pay a larger share of our incomes in federal taxes than do rich taxpayers.</p> <p>People like me pay a larger share of our incomes in federal taxes than do rich taxpayers.</p>	Adapted from Efebera <i>et al.</i> , (2004)	Vertical Fairness (burden) <p>Zakah I paid to zakah authority is fair when compared to other zakah payers with more income</p> <p>Zakah payers like me pay fair zakah to zakah authority compared to other zakah payers with more income.</p> <p>The zakah I paid to zakah authority is not fair compared to zakah paid by other zakah payers with more income.</p>
Vertical Equity	<p>Rich taxpayers pay a larger share of their incomes in federal taxes than do taxpayers like me.</p> <p>Rich taxpayers pay a larger share of their incomes in federal taxes than do taxpayers like me.</p> <p>“Rich taxpayers pay a larger share of their incomes in federal taxes than do taxpayers like me.” And</p> <p>“People like me pay a larger share of our incomes in federal taxes than do rich taxpayers.”</p>	Adapted from Efebera <i>et al.</i> , (2004)	Vertical Fairness (benefit) <p>Zakah distributed by government to those who have better economic means is unfair compared to those with worse economic means.</p> <p>Zakah recipients with low income receive fair zakah from government compared to those with more income.</p> <p>Zakah recipients at deferent economic level receive fair zakah based on their needs.</p>
Horizontal Equity	<p>I pay about the same amount of federal income taxes as other people who make about the same income as I do.</p> <p>Most people who earn about the same income as I do pay more taxes than I do.</p> <p>I pay more taxes compared to most people who make about the same income as I do.</p>	Adapted from Efebera <i>et al.</i> , (2004)	Horizontal Fairness (burden) <p>I pay to zakah authority about the same amount of zakah as other zakah payers who make about the same income as I do.</p> <p>Most zakah payers, who earn about the same income as I do, pay to zakah authority about the same zakah as I do.</p> <p>The zakah I paid to zakah authority is more compared to zakah paid by other zakah payers who make about the same income as I do.</p>

Horizontal Equity	<p>I pay more taxes compared to most people who make about the same income as I do.</p> <p>I pay about the same amount of federal income taxes as other people who make about the same income as I do.</p> <p>Most people who earn about the same income as I do pay more taxes than I do.</p>	Adapted from Efebera <i>et al.</i> , (2004)	Horizontal Fairness (benefit)	<p>Zakah distributed by government to those with about the same economic means is unfair compared to each other.</p> <p>Zakah recipients with about the same income receive about the same zakah from government.</p> <p>Zakah recipients at about the same economic level receive different zakah from government.</p>
Personal Fairness	<p>I believe that the income-tax system is the fairest kind of system that the government could use to collect revenue.</p> <p>Current tax laws require me to pay more than my fair share of income taxes.</p> <p>Middle-income earners pay their fair share of income tax</p>	Adapted from Gilligan & Richardson, (2005); N. Saad, (2010)	Personal Fairness	<p>I believe that the current zakah system is the fairest kind of system that the government can use to collect and distribute zakah.</p> <p>Current zakah system requires me to pay more than the due zakah.</p> <p>Other zakah payers pay their fair due zakah on business under the current zakah system.</p>
Administrative Fairness	<p>There are a number of ways available to me to correct errors in the calculation of my tax liability, if necessary, at no additional cost.</p> <p>The administration of the income tax system by the Inland Revenue Board is consistent across years and taxpayers</p> <p>Special provisions in the income-tax law that apply to only few people are unfair.</p>	Adapted from Gilligan & Richardson, (2005); N. Saad, (2010)	Administrative Fairness	<p>Correction of errors in the calculation of my due zakah, if necessary, is available through number of ways with no additional cost.</p> <p>The administration of the zakah system is consistent across years and zakah payers.</p> <p>Special provisions in the zakah system law that apply to only few people are unfair.</p>

CONCLUSION

The related dimensions of tax fairness have to be looked into with the help of the tax compliance model to contribute to zakah literature. This study introduced most related tax fairness dimensions to zakah literature by adapting a tax compliance model. General fairness, Exchange equity, Personal fairness,

Administrative fairness, Vertical equity (burden), Vertical equity (benefit), Horizontal equity (burden), and Horizontal equity (benefits) has been identified to be the most important dimensions of zakah fairness, and expected to predict the zakah compliance behavior. Therefore, empirical study preferable to be conducted in several countries, in which a system of zakah collection and distribution operated, in order to determine the underlying zakah fairness dimensions as such is expected to vary across countries as revealed in the literature of tax.

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