

ABSTRACT

This study aims to analyze factors that influencing zakah compliance behavior. According to the Theory of Reasoned Action (TRA) defined by Ajzen and Fisbein there are three factors likes attitude, subjective norm and intension that influencing compliance behavior

Using primary data from the questionnaires that was distributed to muslim Batik bussinesman in Pekalongan to examine their zakat compliance behavior. The data analyzed by multiple regression analysis using SPSS 20 for windows.

The result of this study show that : (1) attitude toward behavioral intension to pay zakah is positively significant, (2) subjective norm toward intension to pay zakah is positively significant, (3) intension to pay zakah is positively significant toward zakah compliance behavior. And then (4) intension to pay zakah is significant as a mediator between the attitude and subjective norm toward zakah compliance behavior.

Keyword : Attitude, Subjective Norm, Behavioral Intension, Compliance Bahavior, Zakah (Islamic Tax).