

Itsar (Altruism) in Zakat in the Community of Pagar Alam City, South Sumatra

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ABSTRACT

This study aims to examine the influence of altruism on zakat payment decisions among the community of Pagar Alam City, South Sumatra. The method used in this study is quantitative. The population in this study were community in Dempo Makmur Village who work as coffee plantation farmers. The sample was taken from a portion of the Muslim community living in Dempo Makmur Village. The method used for sampling was Purposive Sampling, a non-random sampling method where researchers select individuals or groups based on certain criteria relevant to the research objectives. The technique used to collect data in this study was a questionnaire. The results of the study indicate that altruism has a significant influence on the decision to pay zakat on coffee plantations among the community of Dempo Makmur Village, North Pagar Alam District.

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Introduction

South Sumatra is the largest coffee producing province in Indonesia with an average production of 207,320 tons per year in 2023. One of the largest coffee producing cities in South Sumatra is Pagaralam City with an average production of 18,214.00 tons per year in 2023. The area of coffee plantations in Pagar Alam City in 2023 is 8,074 hectares which is divided into five sub-districts in Pagar Alam City (CBS, 2023).

Pagar Alam City is famous for its plantation production, primarily coffee, as most residents earn their living as coffee farmers. Two types of coffee are grown in this area: Arabica and Robusta, but Robusta is the most widely grown variety. This is because this type of coffee is easy to cultivate and adapts well to high altitudes, is disease-resistant, and has a higher demand (Ellen, 2022).

The decision to pay zakat is an action taken by a person to fulfill their obligation to pay a portion of their wealth based on Islamic principles. The decision to pay zakat reflects an individual's readiness to fulfill their obligation, based on self-awareness (Lubis, 2024).

Thus, a muzakki, as a Muslim individual, has a sharia obligation to pay zakat. Zakat payment behavior is how a muzakki fulfills his obligation to pay his wealth as a Muslim. Indicators that demonstrate a muzakki's decision to pay zakat include: steadfastness, habit, and recommendation (Alfindo, 2024).

Altruism is a person's voluntary behavior to help others without expecting any reward or personal gain. This action is driven by empathy, concern, and high moral values, often even despite the potential risk or harm to oneself (Brigitan, 2024). In social psychology, altruism is seen as an expression of the human drive to improve the common good. From an evolutionary perspective, this behavior plays a crucial role in building harmonious social relationships and maintaining the survival of human groups. The term altruism was first introduced by the French philosopher Auguste Comte, who used it to describe the moral principle of "living for others" (Isara, 2022). This is the basis for researchers to further examine the influence of altruism on the zakat decisions of the community of Pagar Alam City.

From an Islamic perspective, the term altruism is based on the concept of "itsar," which is similar to altruism but has its own limitations. Itsar is the primary attitude and action demonstrated by someone who not only shows sympathy and empathy for others but is also willing to sacrifice and give something of value to others, while still seeking the approval and blessings of Allah SWT (Aidul, 2024; Melis, 2025). In measuring altruism, there are several indicators used, namely empathy, belief in world justice, social responsibility, internal control, and low self-esteem (Berlian & Yasin, 2023).

Research conducted by Ashfa Askarina shows that the Altruism variable has a positive and significant influence on the decision to pay zakat (Ashfa, 2023). Furthermore, Shalsa Alfira Oktaviani and Dede Abdul Fatah examined the Analysis of the Influence of Zakat Literacy, Income and Altruism on Muzakki's Decision to Pay Professional Zakat Through Zakat Institutions with Transparency as a Moderating Variable, the results showed that Zakat literacy on the decision of muzakki to pay professional zakat had a positive and significant relationship, income on the decision of muzakki to pay professional zakat had a significant relationship and altruism on the decision of muzakki to pay professional zakat had a positive and significant relationship.

Rima Juliani examined the influence of religiosity, literacy, trust, and altruism on the decision of zakat payers at the Bogor City Zakat Agency (Baznas). The results of her study showed that literacy had no significant effect on the decision of zakat payers, while altruism had a positive and significant effect on the decision of zakat payers.

From the description above, it can be formulated that the hypothesis is that there is an influence of Itsar (Altruism) on the decision of the Dempo Makmur Village Community, North Pagar Alam District to pay Zakat on coffee plantations.

Method

The population in this study was the residents of Dempo Makmur Village who work as coffee farmers. The sample was drawn from a portion of the Muslim community living in Dempo Makmur Village. The sampling method used was purposive sampling, a non-random sampling method.

Based on these three criteria, researchers will conduct sampling using the Slovin formula, with a set error rate of 10%. The following is the Slovin formula:

$$n = \frac{N}{1 + Ne^2}$$

Information:

- n : Number of Samples required
- N : Population size
- e : The level of error in research

Based on this formula, the number of samples obtained is (Ashrul, 2023):

$$\begin{aligned} n &= \frac{3.948}{1 + (3.948)(0,1)^2} \\ &= \frac{3.948}{1 + (3.948)(0,01)} \\ &= \frac{3.948}{40,48} = 97,52 = 98 \end{aligned}$$

Thus, the number of samples in this study was rounded to 100 people.

Data analysis is a research stage that involves systematically processing and organizing data. Data collected through interviews, field notes, and documentation is organized into specific categories, broken down into smaller parts, synthesized, and arranged into specific patterns (Sofwatillah, 2024). This process also includes sorting information that is considered relevant and important for further study, until finally the researcher can draw conclusions that are easy to understand, both by himself and by other readers.

Results and Discussion

Data Quality Test Results

1. Validity Test

The validity test aims to ensure that each item in the questionnaire is truly able to measure the concept to be studied. A statement is declared valid if the calculated r value $>$ r table. The r table value is obtained based on the degree of freedom (df) with the formula (df) $= n - 2$, where n is the number of respondents. In this study there were 100 respondents, so $df = 100 - 2 = 98$. With a significance level of 5% ($\alpha = 0.05$), the r table value is 0.195. Thus, an item is considered valid if the calculated r value $>$ 0.195, and vice versa invalid if the calculated r value $<$ 0.195.

Table 1. Altruism Validity Test Results (X2)

Statement	Person Correlation (rhitung)	Rtable ($\alpha=5\%$)	Information
P01	0.572	0.195	Valid
P02	0.391	0.195	Valid
P03	0.501	0.195	Valid
P04	0.296	0.195	Valid
P05	0.690	0.195	Valid
P06	0.435	0.195	Valid
P07	0.679	0.195	Valid
P08	0.498	0.195	Valid
P09	0.590	0.195	Valid
P10	0.530	0.195	Valid

Source: processed using SPSS 22.

The table above explains that the validity results of the Altruism variable (X2) show that each question item has a calculated $r > r$ table (0.195) so it is declared valid.

2. Reliability Test

Reliability testing in this study was conducted using the Cronbach's Alpha coefficient (α). An instrument is considered reliable if the Cronbach's Alpha value is > 0.60 , indicating that the items in the questionnaire have an adequate level of internal consistency.

Table 2. Reliability Test Results

Variables	Cronbach's alpha	Alpha Value	Information
Altruism	0.695	0.600	Reliable
Decision to pay zakat	0.603	0.600	Reliable

Source: processed using SPSS 22

Based on table 4.12 above, the results of the reliability test show that each variable has a Cronbach alpha > 0.600 , thus the variables itsar (altruism) and the decision to pay zakat can be said to be reliable.

Classic Assumption Test Results

1. Normality Test

A normality test was conducted to ensure that the research data had a normal distribution and were suitable for analysis. In this study, the Kolmogorov-Smirnov statistical test was used with a significance level of 5% ($\alpha = 0.05$). Data are considered normally distributed if the significance value is greater than 0.05 ($\text{sig} > 0.05$), while if it is less than 0.05 ($\text{sig} < 0.05$), the data are considered non-normally distributed.

Table 3. Normality Test Results

One-Sample Kolmogorov-Smirnov Test	
	Unstandardized Residual
N	100
Normal Parameters,a,b	Mean .0000000

	Standard Deviation	2.02325711
Most Extreme Differences	Absolute	.078
	Positive	.078
	Negative	-.066
Test Statistics		.078
Asymp. Sig. (2-tailed)		.137c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Source: processed using SPSS 22

Based on Table 4.13, it can be seen that the significance value of asymp. Sig. (2-tailed) is $0.137 > 0.05$. Therefore, it can be concluded that the data is normally distributed. Thus, the assumption or requirement for normality has been met.

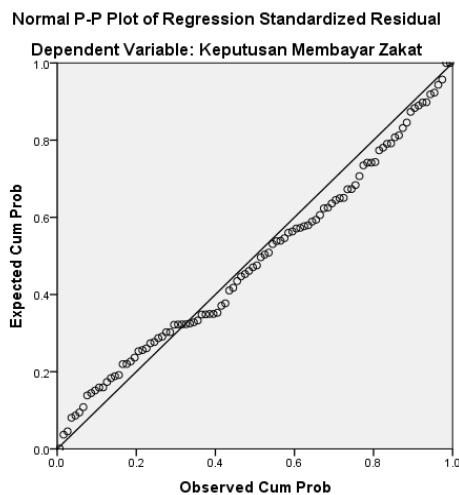


Figure 1. Graphical Results of Data Normality Test

Figure 1 above shows that the normal plot shows the points spread around the diagonal line, and their distribution follows the direction of the diagonal line. These two graphs indicate that the regression model is suitable for use due to the assumption of normality.

2. Multicollinearity Test

The multicollinearity test is used to determine whether there is a linear relationship between independent variables in a model. This test is performed by examining the Tolerance and Variance Inflation Factor (VIF) values. A regression model is considered free from multicollinearity if the VIF is less than 10 ($VIF < 10$) and the Tolerance is greater than 0.10 ($Tolerance > 0.10$).

Table 4. Multicollinearity Test Results

Variables	Tolerance	VIF	Information
Itsar (altruism)	0.715	1,399	No Multicollinearity Occurs

Source: processed using SPSS 22

Based on Table 4.14, it is known that the VIF (variance inflation factor) values for all independent variables are <10 and the tolerance value is >0.10 . Therefore, it can be concluded that there is no multicollinearity in the independent variables.

3. Heteroscedasticity Test

This test aims to determine whether the regression model violates the classical assumption of heteroscedasticity, which is the inequality of residual variances between observations. In this study, the test was conducted using the Glejser method and scatterplot analysis to detect the presence of heteroscedasticity. The model is considered free of heteroscedasticity if the significance value is > 0.05 , there is no specific pattern in the graph, and the residual points are randomly distributed above and below the zero line on the Y-axis.

Table 5. Results of Heteroscedasticity Test Using Glejser Test

Variables	Sig	Criteria	Information
Itsar (altruism)	0.086	>0.05	No Heteroscedasticity Occurs

Source: processed using SPSS 22

Based on table 4.15, it can be seen that sig. Zakat Literacy Level, Altruism > 0.05 , so the heteroscedasticity test in the formed regression model states that there is no heteroscedasticity.

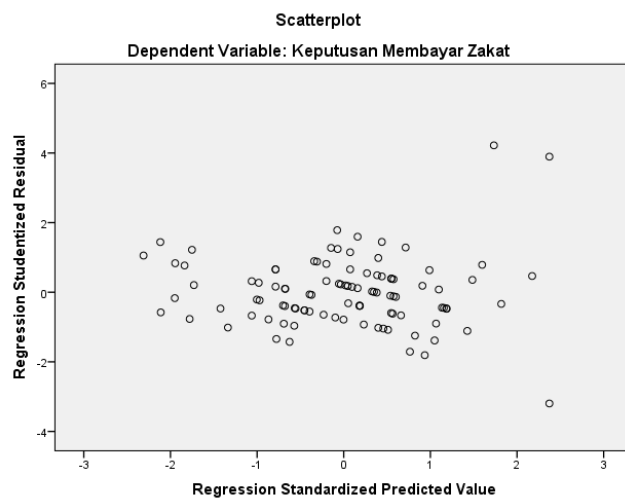


Figure 2. Scatterlot Chart

Based on Figure 3 above, it can be seen that the points are spread randomly, both above and below zero on the Y axis. This can be concluded that there is no heteroscedasticity in the regression model.

Hypothesis Test Results

1. Multiple Linear Analysis Results

Linear regression analysis is used to determine the influence of the level of Zakat literacy and altruism on the decision to pay Zakat on coffee plantations in the community of Dempo Makmur Village, North Pagar Alam District.

Table 6. Results of Multiple Linear Regression Analysis

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	2,419	1,574		1,537	.128
	Itsar (altruism)	.192	.046	.436	4.175	.000

a. Dependent Variable: Decision to Pay Zakat

Source: processed using SPSS 22

In table 6 above, it can be seen that the results of the regression analysis obtained a coefficient for the Zakat Literacy Level variable of 0.031, and the Altruism variable of 0.192 with a constant of 2.419, so that the regression equation model obtained is:

$$Y = a + b_1X_1 + b_2X_2 + \dots + e$$

$$Y = 2,419 + 0,031 X_1 + 0,192 X_2 + e$$

Based on the multiple linear regression equation above, it can be explained as follows:

- a. The constant (a) has a positive value of 2.419. This positive sign indicates a unidirectional influence between the independent and dependent variables. This means that if all independent variables, including Zakat Literacy Level and Altruism, are at 0 percent, then the value of the Decision to Pay Zakat is 2.419.
- b. The regression coefficient for the Itsar/Altruism variable (X) is positive at 0.192. This indicates that if Altruism increases by 1%, the Decision to Pay Zakat will increase by 0.192 (19.2%), assuming the other independent variables are held constant. This positive sign also indicates a unidirectional influence between the Altruism variable and the Decision to Pay Zakat.

2. Partial Hypothesis Test (T-Test)

The t-test is used to determine the partial effect of independent variables on the dependent variable. The test criteria are if t count > t table and significance < 0.05, then the independent variable has a significant effect on the dependent variable. With 100 respondents and two independent variables, the degrees of freedom obtained df = 97. At a significance level of α = 0.05 (two-tailed test), the t table value is 1.984. Thus, if t count exceeds 1.984 and the significance value is below 0.05, then the hypothesis is declared significant.

Table 7. Partial Hypothesis Test Results

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	2,419	1,574		1,537	.128
	Itsar (altruism)	.192	.046	.436	4.175	.000

a. Dependent Variable: Decision to Pay Zakat

Source: processed using SPSS 22

Based on table 7, the respective influences of the Zakat Literacy and Altruism variables on the Decision to Pay Zakat can be explained as follows:

The Influence of the Itsar/Altruism (X) Variable on the Decision to Pay Zakat on Coffee Plantations in the Dempo Makmur Village Community, North Pagar Alam District. Based on table 1, it is obtained that the t-count value for the Altruism (X₂) variable is 4.175, while the t-table value is 1.984. Because t-count > t-table (4.175 > 1.984) with a significance value of 0.000 < 0.05, it can be concluded that the Altruism variable has a significant effect on the Decision to Pay Zakat.

Discussion of Research Results

The results of the study indicate that the variable Itsar/altruism (X) influences the Decision to Pay Zakat on Coffee Plantations (Y). Based on the t-test, the calculated t value is > t table (4.175 > 1.984) with a significance value of 0.000 < 0.05, so it can be concluded that Itsar/altruism has a significant influence on the decision to pay zakat.

These results indicate that residents of Dempo Makmur Village who demonstrate a sense of social awareness, empathy, and a desire to help others are more motivated to fulfill their zakat obligations. Caring attitudes and a desire to benefit the surrounding community are important factors in increasing zakat paying behavior.

In the perspective of Islamic economics, altruism is known as the concept of itsar, namely prioritizing the interests of others over oneself (Melis et.al, 2025). Altruism itself is a part of prosocial behavior, namely voluntary actions aimed at providing assistance to others, where emotions and cognitive processes play a complex role in encouraging someone to act altruistically (Irvan et.al, 2025). This attitude not only serves as a moral value but also serves as a spiritual drive to help those in need. Therefore, community with high levels of altruism will be more aware of the obligation of zakat as a form of social contribution and worship to Allah SWT.

This finding is in line with the Theory of Planned Behavior, especially in the aspects of subjective norms and attitudes towards behavior (Ajzen, 1991). The value of altruism or itsar strengthens an individual's social and moral drive to pay zakat. Caring for others motivates someone to pay zakat not only because of legal obligation, but also because of conscience and empathy. Thus, the social and emotional factors of altruism are the primary drivers of the intention to pay zakat, as explained in the theory.

The results of this study support the research conducted by Ashfa Askarina (2023) and Berlian Febrianti, Ach. Yasin (Febrianti & Yasin, 2023) which shows that altruism has a positive and significant influence on the decision to pay zakat. Thus, it can be understood that in the context of the farming community in Dempo Makmur Village, emotional and social factors such as concern and empathy are stronger drivers of zakat behavior than zakat knowledge or literacy.

Conclusion

Islam recognizes the concept of "itsar," which is similar to altruism but has its own limitations. Itsar is the primary attitude and action demonstrated by someone who not only shows sympathy and empathy for others but is also willing to sacrifice and give something of value to others, while still seeking the approval and blessings of Allah SWT. In measuring altruism, several indicators are used, namely empathy, belief in world justice, social responsibility, internal control, and low self-esteem. Altruism significantly influences the decision to pay zakat on coffee plantations in the Dempo Makmur Village community, North Pagar Alam District. This means that social awareness, empathy, and the desire to help others play an important role in encouraging community to pay zakat on coffee plantations. With a high sense of empathy and social responsibility, community will be more encouraged to pay zakat on coffee plantations as a form of concern for the welfare of the surrounding community and as an implementation of Islamic values.

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