

## The Relationship among Zakat Maal, Altruism and Work Life Quality: A Quantitative Analysis

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### ABSTRACT

*The purpose of this study is to analyze the effect of zakat maal expenditure behavior on work altruism and quality. The study was conducted at a higher education institution that practices strong culture in religious activities. A total of 223 respondents were involved in this study. Data was obtained using a questionnaire and analysed using the PLSPM of SmartPLS 3.2.8. The results of this study showed that compliant employees' payment of zakat maal could increase work altruism and quality of worklife, thereby increasing their performance. The behavior of zakat maal payment in this study is evidenced by the existence of workplace, that supports the implementation of the obligations of a Muslim, so as to increase their awareness in paying zakat when reaching the nishab. Encouragement from the organization about this matter ultimately increases work altruism which can help improve work productivity and make employees feel they have a better and more balanced work life.*

*Keywords: Zakat Maal Expenditure Behavior, Work Altruism, Work Life Quality, Employee Performance*

### INTRODUCTION

Zakat in Islam is an obligation for Muslims, both for employees and entities, who have arrived at *nisab*. The obligation of zakat in an Islamic entity is a *tabarro'u* aspect of society. *Tabarro'u* is derived from the word *tabarro'a ya tabarro'u tabarro'uan*. It means donations or alms. The purpose of *tabarro'u* is to provide benevolent funds sincerely for the purpose of Muslims helping others. In this context, it helps the welfare of the poor by the payment of zakat. It requires commitment from Muslims to set aside some of their assets for this purpose. Willingness or sincerity to pay zakat is one of the altruistic indicators of the readiness to help others. Helping behavior based on the perspective of Islam is a form of worship that comes from one's own initiative. Worship is

done by someone with sincerity without expecting any gift except reward and pleasure from Allah.

In the recent literature about Islam, the behavior of zakat is categorized as religious obedience (Al-Qardhawi, 1999). In the mechanism of granting zakat, there are the giver and the recipient. Providers of zakat will get life blessing (Quality of life) because of the added value or self-esteem that has an impact on improving the performance of the employee itself (Wiliasih et.al, 2011). Meanwhile, the results of zakat acceptance are closely related to social elements and benefits that can improve welfare for recipients of zakat and other macroeconomic arrangements (Aliyu, 2017). Several studies have concluded that zakat has a positive effect on the economy (Siddiqi, 1979; Rahman, 2003; Kuran; 2006 and Khan; 2007). Zakat expands goods as a

whole and increases capital flow and will ultimately increase aggregate economic growth. In addition, zakat also has an effective role in allocating and mobilizing limited resources. In its role in Islamic fiscal policy, zakat uses productive resources through effective empowerment of requests (Faridi, 1983), Metwally (1983), Salama (1983) and Kahf (1983).

In Indonesia, the payment of zakat still has implementation gaps because of the collection and potential of zakat that has not been fulfilled. Indonesian Muslims might understand about the obligation to pay Zakat Maal, but not all are considered as Nisab. Data from BAZNAS (The National Amil Zakat Agency of Indonesia) shows that the acceptance of zakat maal is only 5% of zakat potential (BAZNAS, 2019). This is due to the lack of public awareness about the obligation to pay zakat maal if it reaches Nisab. Therefore, further socialization is needed regarding the obligation of zakat maal in various elements of society, in order to be able to increase economic growth on an ongoing basis. Besides achieving profit, organizations as economic drivers can also play an important role in helping to distribute zakat maal from the assets owned by their employees. Organizations, specifically with strong Islamic values usually implement a religious work environment or can be called a workplace spirituality.

Furthermore, according to Al-Goaib (2003), religiosity in Islam is a commitment to Islam through the fulfillment of God's rights, protection of the rights of others, following God's instructions, avoiding bad actions, and performing worship. Nazamul et. al (2013) said that organizations with cultural development in Islamic

perspectives can increase organizational success in terms of better productivity. This culture includes helping members of the organization channel their wealth to tithe according to the Qur'an and hadith. One form of the implementation of religiosity in an organization is helping to distribute zakat maal as a form of fulfilling the rights of others. The organization encourages its employees to pay zakat maal as an implementation of religiosity in the workplace. This concept is expected to increase employee awareness and will lead to the emergence of work altruism and improve their work life in the organization.

Work altruism is the act of helping others without thinking about their own interests. When this is internalized and done by employees in the organization, it is certainly making work more favourable. People in organizations can collaborate more easily, help each other in getting work done and thereby trigger performance improvement. Studies on the effect of zakat expenditure on work altruism have not yet been done. We believe that if the organization is able to encourage its members to pay zakat, it will lead to more positive behaviors at work with an example is voluntary helping others.

One of the hidden benefits of Zakat from a spiritual viewpoint is that inner contentment will keep away mental illness and this will positively impact the immune system in the body, because of the feeling of satisfaction from the effects of giving. Analysis conducted by Aliyu (2017) illustrates that zakat is one of the most powerful mechanisms in the Islamic economic system to build social security, social welfare, and in the context of energy investment work will increase employee productivity, one of which can be

achieved through the work life quality. Organizations that can meet the spiritual needs of employees can increase employee satisfaction because of the effect of giving zakat. Some studies say that paying zakat can lead to self-satisfaction which creates inner peace. When this is applied in the context of the organization, employees will experience a better quality of work life.

Brooks & Anderson (2004) state that work life quality is a satisfying feeling towards work and employee work environments in an organization. Baker (2003) explains that employees who adhere to their religious values and perspectives will have a good quality of life which is indicated by better health, financial well-being and inner well-being. For a Muslim worker, the expenditure on zakat maal is a form of religious obligation. We, therefore, believe that zakat maal expenditure will provide spiritual comfort that will have an impact in producing a higher quality work and life.

This study will also examine the impact of expenditure on charity from the aspect of charity or those who pay zakat. Since every Muslim is obliged to pay zakat, there are still several studies examining the physical results felt by those who pay zakat on the spiritual side. By fulfilling this obligation, it is expected that there will be a higher spiritual welfare from the zakat payer. However, the study of Wiliasih et.al (2011) found that zakat does not influence the formation of work altruism and spirituality, although in the end it was found that work altruism and spirituality improve the quality of life of zakat providers. Thus, there is a need to reexamine the relationship between the behavior of zakat maal payment on work work altruism and work life quality. We believe that sincerity in

paying zakat will result in a better attitude towards work altruism which, if developed, can certainly vary greatly in results, depending on the person displaying the behavior. Employees with high work altruism will foster peace of mind, both in social life and in work life quality.

## LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

### *Zakat Maal Expenditure Behavior and Work Altruism*

Zakat is maaliyah worship for Muslims, and is one of the pillars of Islam that must be performed by Muslims. Zakat is paid by business income and assets, gold and silver, and savings at a base rate of 2.5% (Gambling & Karim, 1986; Hamid et al., 1993; Mohamed, 2007; Lewis, 2005; White, 2004). Allah has mentioned (Qur'an 9: 60) about the obligation to pay zakat and groups that are qualified to receive zakat. In addition, obedience to pay zakat can have a positive impact on muzakki (people who pay zakat) in the form of purification of property, adding to the blessings and goodness of life (Alqordawi, 1973). The current trend in zakat management is to provide empowerment programs to mustahik (people who are entitled to receive zakat). Zakat institutions will regulate and manage the program in order to alleviate poverty so that they can be financially independent (Trianto et al., 2020). However, the program must be adapted to the background of each mustahik so that the program is effective. therefore, zakat spending will greatly affect the country's economy and also help alleviate poverty. Sulaiman (2003) states that zakat plays an important role not only in the economy, but also in moral and social

welfare terms. Morally, zakat is sharing wealth and eliminating greed, while socially it will help reduce poverty in the community (Gambling & Karim, 1986; Sulaiman, 2003). Unlike conventional taxes, zakat is seen by Muslims as a means of 'purification' and not just an obligation (Gambling & Karim, 1986). Furthermore, as a result, wealth is widely distributed to all sections of society that are in need and this also encourages a healthier economic environment. As stated by Nasir and Zainol (2007), the seven categories of people entitled to receive zakat include "poor, amil, converts (converts to Islam), riqab (slaves), gharim (people who owe), fii sabilillah (fighting in the way of Allah) and Ibn Sabil (people in the way)".

In the organizational context, the behaviour of paying zakat maal can be influenced by workplaces that are designed religiously or spiritually. According to Kholil et al. (2020) the environment in which zakat payers live can determine how they carry out zakat obligations as well as salary zakat. A person can influence paying zakat on salary if everyone around him puts the obligation of zakat as priority beyond their needs, in this case it is the support of organizations that pay attention to the spiritual environment. Spiritual-based organizations are certainly able to encourage their members to fulfill their obligations as Muslims, one of which is paying zakat. Compliance with paying zakat can also be improved through literacy of knowledge about zakat (Yusfiaryo, et al., 2020), the higher the mastery of ilmu on zakat, the higher the intention to pay zakat. Weaver and Agle (2002) argue that religion can influence an employee's ethical or moral behavior. Religious and spiritual symbols and practices, such as religious implications or rituals, have become commonplace

that can be accepted at work (Garcia-Zamor, 2003). Employees who are considered spiritual are those who not only have certain religious beliefs but those who practice them in their everyday lives (Morgan and Lawton, 1996). This includes improving their work altruism in the organization.

Altruism is a voluntary action that benefits others including self-sacrifice (Li, Kirkman, and Porter, 2014). Altruism is a voluntary attitude to provide help to others sincerely without expecting anything in return or, in other words, just to do good deeds (Schroder et al. 1995). Altruistic behavior is usually considered a type of pro-social behavior that is motivated by a sincere desire to benefit others, without an expectation of self-benefit (Feigin et al. 2014). In the context of work, altruism is a voluntary action to help others in aspects of work in the form of time, energy and money (Ahmadi, 2006). Work altruism is considered as an action that is beneficial for others related to work, in this case, increasing collaboration in order to increase employee productivity. Employees who have a work altruism tendency can work together to help solve work problems, with one another so that it benefits the organization.

Homerin's research (2005) says that work altruism can be influenced by the existence of religious beliefs and duties, namely, fasting, zakat and shodaqoh. Interview respondents showed that religious duties are a major factor in influencing their altruistic attitude. As research by Batson (1983) and Anderson and Mellor (2009) states that there is a significant impact on religious behavior on pro-social psychology, one of which was identified with work altruism. Research by Baker (2003) shows that spirituality fosters

high quality of life such as the growth of empathy and sympathy. This supports Saroglou's (2013) research in a meta-analysis of the study of religion, spirituality and work altruism which conclude that there is direct evidence that some religious processes are related to, or lead to, psychological factors that are best known for playing a role in establishing and promoting pro-sociality. One of the pro-socialities discussed is on work altruism. In this study, the behavior of paying zakat, supported by a spiritual workplace, is predicted to be able to support an attitude of work altruism in the workplace. Organization's policy regarding the obligation to pay zakat is believed will foster mutual assistance among employees. Over time, this kind of policy will make employees aware of the many benefits of paying zakat, thereby increasing their social responsibility towards others. Hence, our first hypothesis is proposed as:

H1: Zakat maal expenditure behavior significantly enhances work altruism.

#### *Zakat Maal Expenditure Behavior and Work Life Quality*

The quality of work life is the result of evaluations carried out by each employee by comparing expectations and reality (Argentero, Miglioretti, & Angilletta, 2007). Work life quality is a concept that broadly covers how someone responds to measuring the level of goodness in all aspects of their social life and work life. This evaluation provides a large scope, which includes an event, a certain disposition, a sense of self-satisfaction, a level of satisfaction in life that includes satisfaction at work and personal satisfaction that includes physical and mental satisfaction (Diener et.al, 1999).

Kelley (2009) states that the development of a model for measuring quality of life includes 6 main aspects of life such as social welfare, physical well-being, psychological well-being, cognitive well-being, spiritual well-being, and environmental well-being. Abbot (2004) looks at the correlation between subjective and objective parameters of quality of life and their correlation with religious activities, participation, and belief. Study by Fanggidae et al., (2016) explains that a spiritually formed work environment can increase the dimension of work life quality, that is, job satisfaction. An organization is very concerned about the balance of life between work and the hereafter of its employees, so they feel comfortable working. Specifically, the expenditure of zakat maal, which is fully supported by organizational policies, is able to make employees feel cared for and feel calm because of the satisfaction of giving away some of their assets. A balanced work life can make employees able to contribute more to improve their performance. Employees who have a good work life certainly have a good life balance too. Employees like this are able to balance work life, life with family and also life from the spiritual aspect. Some research shows that organizations with a spiritual environment are able to improve the quality of life of their employees' work, thereby reducing stress and turnover rates (Fachrunnisa, 2013).

Zakat has been proven to be able to create peace of mind that results in improving the quality of life of people who pay zakat. Several studies have shown that religious observance in terms of the willingness to share will improve the welfare of life (Post, 2005). In organizations, employees will receive monthly salaries and incentives, which, when they meet the Nisab limit, will

make it obligatory for them to pay tax. Routinely paying zakat will enhance spiritual welfare, because a person has carried out part of the obligation of being a Muslim. In addition, the activity of paying zakat maal will produce a decent work life quality, because it has helped others in the social environment from the work in the form of income and salary allocation. The results of research conducted by Wiliasih et al (2011) state that there is no significant relationship between zakat practice and quality of life. However, they only measure quality of life based on health, harmonization of relationships and other quality of life that are not directly related to quality of life at work. Meanwhile, the results of research conducted by Fachrunnisa et.al (2013) state that life and work balance can be obtained if there is workplace spirituality, collective engagement (Fachrunnisa et.al, 2018) and spiritual welfare (Fachrunnisa et.al, 2019). When members of an organization are supported by a religious work environment, employees can make proper sense of their work and feel comfortable in working that will ultimately improve work life quality. The study of workplace spirituality states that when organizations apply spiritual concepts which, in this case means applying the teachings of Islam, this can increase job satisfaction and well-being in the workplace (Connolly & Myers, 2003; Milliman, Czaplewski, & Ferguson, 2003). Based on Islamic values, inner peace can be translated as part of the balance of quality of life in social life and outside the workplace. Thus, in this study, work life quality is also indicated as a balance of welfare between quality of life at work and social issues including family, friendship, colleagues, and work comfort. Stark (1989) has studied how

sharing behaviour, using simulation approaches focused on game theory, genuinely affects quality of life. He showed that sharing behaviour results in higher quality of life. Therefore, our second hypotheses are as follows:

H2: Zakat maal expenditure behavior has a significant effect on Work Life Quality

#### *Outcomes of Work altruism and Work Life Quality*

A good organizational performance must have members who support high levels of productivity. Employees in an organization must be urged to have high performance so that it supports the interests and goals of the organization. Research conducted by Mohit (2017) provides an explanation that the quality of employees working in an organization affects the quality of work. If someone has an excellent level of health, and has harmonious social relations, it affects the overall performance of human resources in certain organizations. One of the things that affects employee performance is the existence of work altruism that is intended to help each other in the work context, to improve performance. Guinot (2015) provides a statement that the attitude of work altruism has a relatively significant impact on improving the performance of employees. Hsiung (2014) found that altruistic behavior influences job performance among basketball players. This is because people with high work altruism are ready to volunteer to help others and hence find it easy to complete their own work (Mohammad and Kee, 2014). In addition, Chelagat et.al (2015) states that work altruism as part of organizational citizenship behavior improves job performance. Studies by Asif et al. (2013) and Mete

(2019) provide support that work altruism can improve job satisfaction which is very closely related to performance. When employees have a work altruism attitude, then the work that is charged will be easier to complete (Emilisa and Gatri, 2018) so as to improve performance. Work altruism is intended to facilitate a number of jobs with mutual assistance or beneficial collaboration between employees in the organization.

In addition to work altruism, people who have good work life quality certainly have a higher work performance. This relates to the level of stress and turnover of an organization. Employees with a good level of work life certainly feel more comfortable and have better job satisfaction. Work life quality can be considered as a psychological impact of religious activities which will therefore improve work performance. There is evidence that spirituality enables one to benefit from increasing "joy, peace, calm, work satisfaction and commitment" (Krahnke et al., 2003). Research on the impact of work life quality on employee performance provides a variety of

results such as job satisfaction, commitment and intention to move (Huang et. al, 2007). Generally, scholars argue that work life quality leads to positive work outcomes. In particular, Beh and Rose (2007) found a significant relationship between work life quality and organizational performance. Bonnet et.al (2007) also contended that people with a higher quality of work life have better performance at work. Therefore, this study also proposes that work altruism and work life quality will improve employee performance. Hence, we also argue that work altruism and work life quality will improve employee performance. Therefore, our third, fourth and fifth hypotheses are stated as follows:

- H3: Work altruism has a significant effect on employee performance.
- H4: Work life quality has a significant effect on employee performance.
- H5: Zakat maal expenditure behaviour has a significant effect on employee performance

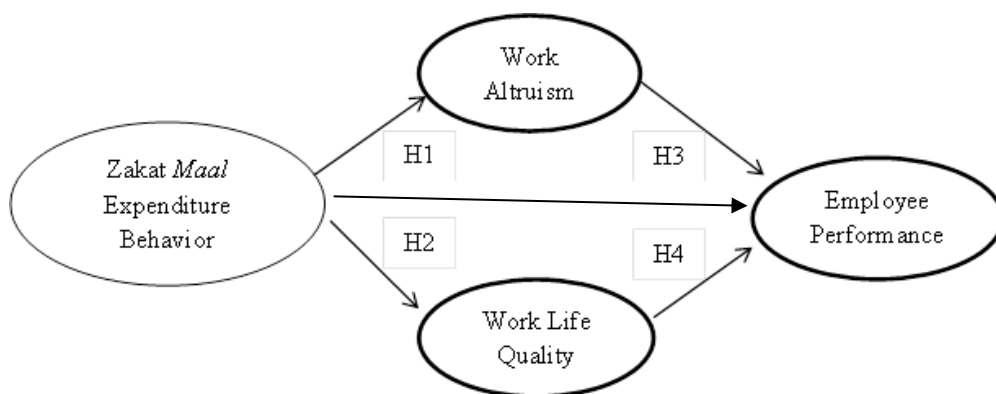


Figure 1. Research Framework

RESEARCH METHOD

Data collection procedure and sample profile

The present study adopted a quantitative

methodological approach, as it seems to fit the research objective more adequately. Data gathering involved a cross-sectional survey which was conducted at the Islamic University which has a strong culture of Islamic learning in society. This university has several compulsory programs for all employees to observe all pillars of Islam, including the obligation to pay zakat maal. We chose to distribute questionnaires to gather information rather than gather data from secondary databases, because of the opportunity to gather more accurate information by measuring the true perception or experience of zakat expenditure. The target respondent comprised 500 employees. To obtain the required information to perform this study, we designed a questionnaire which was previously used by various scholars. Our research assistant visited the respondent's office to have appointment to distribute the questionnaire, and left it for few days and made an appointment to get back the questionnaire. Finally, we obtained 223 complete responses which was around 44.6 percent of the response rate. All of them are Muslims with organizational tenure on average of more than 10 years.

#### *Measurement*

Zakah *maal* expenditure behaviour was developed by Wiliasih (2011) and Torgler et al., (2010) which had 4 measurement items on a 5-point Likert-type scale (Never = 5 to very much = 1), namely, the frequency of zakat, relief, moral commitment and religious commitment. Expenditure on zakat *maal* is an activity in giving part of the wealth that we have to people who are more in need, as part of our spiritual and religious obligations.

Work altruism refers to the attitude that someone contributes for the good of others in the workplace without expecting reciprocity, or in other words, to do good selflessly on the basis of a common humanity and of love (Aliyu, 2017). We measured work altruism through three items which were: sympathy for co-workers, the intensity of help and attention to the work environment. We used 5 point Likert scale starting from 'disagree' to 'strongly agree'.

Work life quality is a series of levels of satisfaction of a person in life, covering various aspects as a whole with varying intensity of satisfaction and quality in work (Aliyu, 2017). We used the following 4 items to measure this variable: a harmonious relationship with colleagues in the workplace, financial security, happiness with family and welfare.

Employee performance is defined as a benchmark for knowing how well and how far a result is obtained by someone from doing work (Aliyu, 2017). We measured this variable using 5-point Likert scale using 4 items which are: work quality, quantity, finishing work on time, and autonomy.

#### *Data Analysis*

Data were analyzed using smart PLS 3.2.8 software as suggested by Ringle et al. (2018) who used PLS-SEM or PLS-PM in HRM research. The PLS-PM (PLS-SEM) analysis process includes determinant of the research goal, structural specification, model estimation and result evaluation (measurement model and structural model), and goodness of fit model. PLS analysis is used for the purpose of prediction, testing of model fit and the testing of theory (Hair et al., 2017).



When using PLS-SEM, researchers need to be conversant with the method and its appropriate application. Structured PLS-SEM process has five stages as follows:

*a. Models specification*

Activities in this step are to develop a model based on theoretical studies to support research on issues that were examined. Furthermore, the model defines a conceptual construct that will be examined and determine its dimensions. The direction of any hypothesized relationship direction must be clear and built on well-founded theory.

*b. Model identification*

This stage is an important stage in SEM. If the model cannot be defined, then it cannot be estimated or calculated. It is important for researchers to conduct this stage to determine whether the model has a unique value of degrees of freedom and this must be positive.

*c. Model estimation*

Once the data is collected then models are estimated. Generally, the estimation method used is the Maximum Likelihood (ML).

*d. Models evaluation*

Activities in this step are evaluation and interpretation of analytical results. This stage aims to evaluate the overall model. This process begins with data normality test subsequently followed by testing the measurement model, to analyze the factors to test the validity and reliability of latent variables, followed by the testing of the structural models, as well as the goodness of fit (GoF).

*e. Model modifications*

This activity is with regard to the evaluation and interpretation of the model. If the value of the model GoF

does not fit, it is necessary to modify such models.

*PLS-PM analysis*

A Partial Least Squares approach to Structural Equation Modeling is called PLS-PM (Hair et al., 2017; Latan & Ghozali, 2015). Partial Least Squares Path Modeling is a statistical method that functions to study the linear relationship (OLS Regression) between variables among the observed variables (dependent - independent / exogenous - endogenous), to latent variables (indicators variables). Similar to other structural equation models (Tai et al., 2019), Partial Least Square is able to test the validity and reliability of the measurement model and simultaneously predict relationships between variables (structural models).

Ordinary Least Squares (OLS) regression analysis is multiple regression analysis. It is the appropriate way to test the hypotheses in which the variables are categorical and interval data. The assumptions in the study were transformed into two equations. The equations analyze the relationships between independent variables and the dependent variable (Hair, Black, Babin and Anderson, 2010).

Partial Least Square Path Modeling Analysis, smart PLS 3, is designed to analyze latent variables using manifest variables or construct indicators. PLS can also be applied to the ordinary least square (OLS) regression model (Latan & Noonan, 2017) ; (Gozali & Latan, 2015). The equation model is presented as follows:

$$\text{Equation 1: } WALT = \beta_0 + \beta_1 * ZMB + \varepsilon_1$$

$$\text{Equation 2: } WLQ = \beta_0 + \beta_2 * ZMB + \varepsilon_2$$

$$\text{Equation 3: } EP = \beta_0 + \beta_3 * ALT + \beta_4 * QWL + \varepsilon_3$$

$$\text{Equation 4: } EP = \beta_0 + \beta_5 * ZMB + \varepsilon_4$$

## RESULTS AND DISCUSSION

Table 1 presents descriptive statistics, correlations and scale reliabilities for the main study variables prior to analysis. Prior to testing the measurement and structural models, we

averaged the items into dimensions for zakat maal expenditure behaviour, work altruism, work life quality, and employee performance, and then treated the different dimensions as separate indicators of their corresponding constructs in our PLS analyses. For all other variables in our model, we averaged the items into single indicators. The favourable indicator is greater than 0.5 (in parentheses).

**Table 1.** Summary of Descriptive statistics

Variables	Mean	S.D	ZMB	Work altruism	QWL	Employee performance
ZMB	0.900	0.024	1.0	0.532	0.457	0.586
Work altruism	0.832	0.038	0.532**	1.0		0.165
Work life quality	0.796	0.050	0.457**		1.0	0.253
Employee performance	0.889	0.023	0.586	0.165**	0.253**	1.0

\*\*\*p < 0.01, \*\*p < 0.05, \*p < 0.10

### Measurement Model Evaluation

In this study, factor analysis was used to study the construct validity of several constructs in the conceptual model that has been developed as scales. Factor analysis was used to assess the basis of a large number of items and to

determine whether they could be reduced to a smaller set of factors. All factor loadings were higher than the rule-of-thumb 0.40 cut-off and are statistically significant (Nunnally and Berstein, 1994).

**Table 2.** Measurement Evaluation Model

Latent Variable	Convergent Validity		Internal Consistency Reliability		Discriminant Validity
	Range of Loadings	AVE	Composite Reliability	Cronbach Alpha	HTMT
	>0.70	>0.50	>0.70	>0.70	<1
ZMB	0.873 – 0.946	0.815	0.946	0.924	Yes
ALT	0.815 – 0.856	0.701	0.876	0.787	Yes
QWL	0.778 – 0.826	0.638	0.876	0.813	Yes
EP	0.858 – 0.915	0.796	0.940	0.914	Yes

Moreover, Cronbach's alpha coefficient was used to evaluate the measurement of reliability. In the scale, Cronbach's alpha coefficients were higher than 0.70 (Nunnally and Berstein, 1994). Therefore, the scales of

all measures are shown to result in consistency. Therefore, these measures are considered appropriate for further analysis because they show that validity and reliability have been recognized in this study. The results of factor loadings

and Cronbach’s alpha coefficient for multiple item scales used this study are shown in Table 2. Table 2 presents all variables that have factor loading scores between 0.778-0.946. Additionally, Cronbach’s alpha for all variables are

shown between 0.787-0.924. Therefore, all constructs of the validity and reliability of measurement can be applied for further analysis.

**Table 3.** Fornell-Larcker Criterion

	<b>Employee Performance</b>	<b>Work Work altruism</b>	<b>Work Life Quality</b>	<b>Zakat Maal Expenditure Behaviour</b>
<b>Employee Performance</b>	0,892			
<b>Work Work altruism</b>	0,673	0,837		
<b>Work Life Quality</b>	0,649	0,775	0,799	
<b>Zakat Maal Expenditure Behaviour</b>	0,790	0,532	0,457	0,903

The initial stage before testing the measurement models test is to estimate the model. Evaluation of the measurement models is used to test the internal consistency (Cronbach alpha and composite reliability), convergent validity (indicator reliability and AVE) and discriminant validity (Fornell-Larcker, Cross Loading, and HTMT). The test results of the measurement model presented in Table 2 shows that the model is valid and reliable. Reliability indicator shows the value of all indicator loading factor of more than 0.70 and AVE values above 0.50. Internal consistency reliability demonstrates the value of Cronbach alpha and composite reliability of more than 0.70. To test the discriminant validity, Fornell-Larcker researchers

used a matrix and HTMT (heterotrait-monotrait ratio of correlations) as suggested by (Henseler, Ringle, and Sarstedt, 2016). In Fornell-Larcker matrix (Table 3), the value of the square root of AVE (diagonal) greater than all the values, and the value of HTMT (Table 2) is less than 1. Hence, it can be concluded that the discriminant validity of the measurement models was confirmed.

*Structural Model Evaluation  
Coefficient of Determination*

The coefficient of determination is used to measure the ability of exogenous constructs in explaining endogenous constructs. The expected R-square value criteria are between 0 and 1.

**Table 4.** Coefficient of Determination (R-square)

	<b>R Square</b>	<b>R Square Adjusted</b>
<b>Employee Performance</b>	0.738	0.735
<b>Work altruism</b>	0.283	0.280
<b>Work Life Quality</b>	0.209	0.205

From the results of the PLS R-square (Table 4), the R-square value of all endogenous variables shows the ability in predicting the model. R-square

with values of 0.75 show that the ability of endogenous variables in predicting models is strong. R-square with 0.50 is categorized as moderate, and 0.25 is

categorized as weak (Hair et al., 2017). It can be concluded that endogenous variables of Work altruism, Work life quality, and Employee performance have weak, weak, and moderate abilities (0.283, 0.209, and 0.738 respectively) in predicting the models.

It can be said that exogenous variables (Zakat Maal Expenditure Behavior, Work altruism, and work life quality) are able to predict 73.8 percent

of the endogenous variables of Employee performance, while the rest is influenced by other variables outside of the research. The exogenous variables of Zakat Maal Expenditure Behavior are also able to predict 28.3 and 20.9 percent of the endogenous variables of Work altruism and Work life quality respectively while the remainder is influenced by other variables outside the research.

**Table 5.** F-Square (effect size of f-square)

	<b>Employee performance</b>	<b>Work altruism</b>	<b>Work life quality</b>	<b>Zakat Maal Behaviour</b>
Employee performance				
Work altruism	0.038			
Work life quality	0.097			
Zakat Maal Behavior	0.934	0.395	0.264	

#### *Effect size of f-square*

Effect size of f-square indicates that exogenous latent variables have a large influence on endogenous variables, with the following criteria: 0.02 = weak, 0.15 = moderate, and 0.35 = strong. The f-square value in Table 5 illustrates the effect of the exogenous variable Zakat Maal Behavior on the effect on Work altruism (0.395 = strong), on Work life quality (0.264 = moderate), and on Employee performance (0.934 = strong). The exogenous variable of Work altruism and Work life quality has an effect (0.038 = weak; 0.097 = weak) on the endogenous variable of Employee performance.

#### *Cross-validated Redundancy (Q-square)*

Cross-validated redundancy (Q-square) is a method used to test predictive relevance. If the Q-square value is

higher than 0, the model has accurate predictive relevance to a \construct. The previous cross-validation test hypotheses communality and redundancy indices estimate the quality of the structural model. This means that the CV communality global ensures that the quality of the structural model which fit the indices are positive for all blocks, considering the measurement models as a whole. In addition, a metric to evaluate the quality of each structural equation is offered by CV redundancy index, and this index should be positive for all endogenous constructs (Tenenhaus et al., 2005). This study provides the models of equal and suitable predictive validity since all the latent variables have values for cross-validation (CV) redundancy and communality. Table 6 shows that the value of Q-square for all dependent is variables more than 0.

**Table 6.** Quality of structural equation

Variables	CV Commuality	CV redundancy
Work altruism (WA)	0.389	0.186
Work life quality (WLQ)	0.391	0.115
Employee performance (EP)	0.643	0.581
Zakat Maal Expenditure Behavior	0.672	

*Size and significance of path coefficient*

The next step after analyzing the quality of the structural equation is to examine the relations between all the constructs. According to (Chin, 2010), bootstrapping (500 sub-samples) generates standard errors and t-values. Table 7 show the results of the structural model analysis, showing the path coefficients along with their significance levels. Beta and t-value (sign) for each hypothesis are shown in Table 7. Path coefficients describe the strength of relationships between constructs (latent variables). This evaluation is similar to that of the regression coefficients. Analogous to the indicator weight analysis, the use of bootstrapping techniques allows for assessing each coefficient’s significance (Tenenhaus et al., 2005).

*Hypothesis Testing Results*

A variance-based PLS approach is preferable for covariance-based methods since PLS imposes less strict

restrictions on sample size distribution (Chin, 2010). In addition, an equal method is employed to resolve multicollinearity problems that frequently arise in multivariate regression analysis since PLS transform predictor variables to an orthogonal called as PLS. Although the prediction of measurement and structural parameters occurs simultaneously, the PLS measurement model uses confirmatory factor analysis to estimate the structural model test of the path associations among the hypotheses in the research model.

Table 7 presents the results of OLS regression analysis of the relationships among four variables, namely, zakat maal expenditure behavior, work altruism, work life quality and employee performance. Moreover, this table also presents the results of testing the relationships among work life quality and work altruism toward employee performance.

**Table 7.** Structural Model

Path	Hypotheses	B	T-value (Sign)	Result
Zakat Maal Expenditure Behavior → Work altruism	H1	0.532	6.379	Supported
Zakat Maal Expenditure Behavior → Work life quality	H2	0.457	4.907	Supported
Work altruism → Employee performance	H3	0.165	2.475	Supported
Work life quality → Employee performance	H4	0.253	3.660	Supported
Zakat Maal Expenditure Behavior → Employee Performance	H5	0.586	8.275	Supported

Firstly, the result shows that H1 and H2 provide empirical support from the data. Zakat Maal Expenditure Behavior has a positive and significant impact on Work altruism and Work life quality (path coefficient = 0.532,  $\rho < 0.05$ ; path coefficient = 0.457,  $\rho < 0.05$ ). This means that the higher zakat maal expenditure behavior level will affect the increase in work altruism and work life quality. This would suggest that zakat *maal* expenditure behavior can aid in increasing the positive impacts of work altruism, as well as work life quality (Aliyu, 2017). Moreover, it could be argued that happiness to share our money for needy and the poor will create psychological statement which can be termed as 'work altruism'. Work altruism is a psychological process achieved by an employee due to a voluntary feeling to give attention and empathy to people in the same workplace.

The behavior of payment of zakat is thought to foster empathy and sympathy for the surrounding environment. The willingness to pay zakat can be assumed to be a religious obligation and is also felt as a process to foster a spirit of love for others. A previous study (Wiliasih et al., 2011) has found an insignificant relationship between zakat maal frequency and quality of work life? Although we do not measure how much zakat is paid, the frequency can be concluded as the level of frequency of payment, although the expenditure may not exceed the nominal limit required in religion.

Moreover, zakat, which is the third pillar of Islam, can be categorized as key a religious and spiritual activity. Some researchers have argued that the higher quality of one's worship activities, will lead to higher possibilities of pro-social psychological

process to grow, and one of them is work altruism. Meanwhile, the second hypothesis also supports by empirical data. Zakat maal expenditure behavior will improve work life quality. Employees with good quality behavior expressed as engaging in zakat expenditure will have a good work life quality. Zakat is believed to be one form of cleansing the heart and soul of employees. Therefore, employees who have high frequency of zakat maal payment will get happiness both in work and life. This is because by paying zakat, Moslems feel comfortable that they would meet this religious obligation and feel happy as they have channeled part of their wealth to the needy and the poor. Although they might now know who the receiver is, zakat providers believe that zakat takes the role as a treasure wash.

Work life quality, which is measured by happiness gained from colleagues and family, and harmony between work and family life makes the behavior of zakat expenditure as the main antecedent of the creation of a good work life quality. Previous research also shows evidence that spirituality and religious activity will produce a better quality of life (Fachrunnisa, 2013). Although Wiliasih et al., (2011) did not find significant evidence on the relationship between zakat, the exercise of zakat and spiritual welfare, however, this study is able to provide a better explanation that the quality of good religious activities (one of which is paying zakat) will produce a good work life quality.

The result of H3 and H4 also has empirical support from the data. Work altruism and work life quality has a positive and significant relationship with employee performance (path coefficient 0.165,  $\rho < 0.05$ ; path

coefficient 0.253,  $\rho < 0.05$ ). This means that the higher Work altruism and Work life quality level will lead to increased improvement of Employee performance. The result of H5 shows that zakat maal expenditure behavior has a positive and significant relationship with employee performance (path coefficient 0.586,  $\rho < 0.05$ ). This means that the higher level of zakat maal expenditure behavior will increase employee performance.

Research by Emilisa (2019) shows that if employees feel comfortable in the work environment, this will foster morale, from an increase in work altruism in each employee, through social interaction, teamwork or collaboration between employees to find solutions to various obstacles or problems at work. Work altruism is formed because of feelings of caring for others, the desire to contribute to colleagues, to improve the quality of work performance through employee performance. Research (Tripathy, 2017)

also shows the positive influence of work life quality on job performance through employee job satisfaction. The existence of work life quality in employees is able to encourage job satisfaction, so that in the end it results in a positive effect on attitudes and behavior patterns to improve performance.

#### *Goodness of Fit Model*

The evaluation of the Goodness of Fit model of this study can be seen from the NFI and RMS\_theta values (Dijkstra & Henseler, 2015). With the criteria, an NFI of more than 0.90 or close to 1, indicates a good fit model. If RMS\_theta value approaches zero, it indicates a good fit model. The fit model test results (Table 8) indicate a good fit model. In this analysis, the NFI value is 0.839 while the value of RMS\_theta is 0.195, and thus this research model fits with its empirical data.

**Table 8.** Model Fit Summary

	<b>Saturated Model</b>	<b>Estimated Model</b>
<b>SRMR</b>	0.065	0.135
<b>d_ULS</b>	0.500	2.179
<b>d_G</b>	0.343	0.525
<b>Chi-Square</b>	425.426	543.183
<b>NFI</b>	0.839	0.794
<b>Rms Theta</b>	0.195	

#### *PLS-PM Analysis*

The structural equation model result of OLS Regression smartPLS (Table 9 and Figure 2) indicates that there are significant relationships between Zakat Maal Behavior, Work altruism and Work life quality on Employee performance.

$$\text{Equation 1: } ALT = \beta_0 + \beta_1 * ZMB + \varepsilon_1$$

$$ALT = \beta_0 + 0.532 * ZMB + \varepsilon_1$$

The result of PLSPM path coefficient shows that the  $\beta$  value of 0.532, and the t value of 6.506 which is higher than 1.96, indicate that Zakat maal Behavior has a significant

relationship with Work altruism.

$$\text{Equation 2: } WLQ = \beta_0 + \beta_2 * ZMB + \varepsilon_2$$

$$WLQ = \beta_0 + 0.518 * ZMB + \varepsilon_2$$

The result of PLSPM path coefficient shows that the  $\beta$  value of 0.457, and the t value of 4.738, which is higher than 1.96, indicate that Zakat maal Behavior has a significant relationship with Work life quality.

$$\text{Equation 3: } EP = \beta_0 + \beta_3 * ALT + \beta_4 * WLQ + \varepsilon_3$$

$$EP = \beta_0 + 0.165 * ALT + 0.253 * WLQ + \varepsilon_3$$

The result of PLSPM path

coefficient shows that the  $\beta$  value of zakat maal behaviour of 0.165 with the t value of 2.303, and Work life quality 0.253 with t value of 3.483 which is higher than 1.96, indicate that Work altruism and Work life quality have a significant relationship with Employee performance.

$$\text{Equation 4: } EP = \beta_0 + \beta_5 * ZMB + \varepsilon_4$$

$$ALT = \beta_0 + 0.586 * ZMB + \varepsilon_4$$

The PLSPM path coefficient results show that the  $\beta$  value of 0.586 and the t value of 8.432 which are higher than 1.96, indicate that the zakat maal expenditure behaviour has a significant relationship with employee performance.

**Table 9.** PLSPM Structural Equation Model

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV))	P Values
Work altruism -> Employee Performance	0,165	0,156	0,072	2,303	0,022
Work Life Quality -> Employee Performance	0,253	0,262	0,073	3,483	0,001
Zakat Maal Expenditure Behaviour -> Employee Performance	0,586	0,585	0,069	8,432	0,000
Zakat Maal Expenditure Behaviour -> Work altruism	0,532	0,526	0,082	6,506	0,000
Zakat Maal Expenditure Behaviour -> Work Life Quality	0,457	0,455	0,096	4,738	0,000

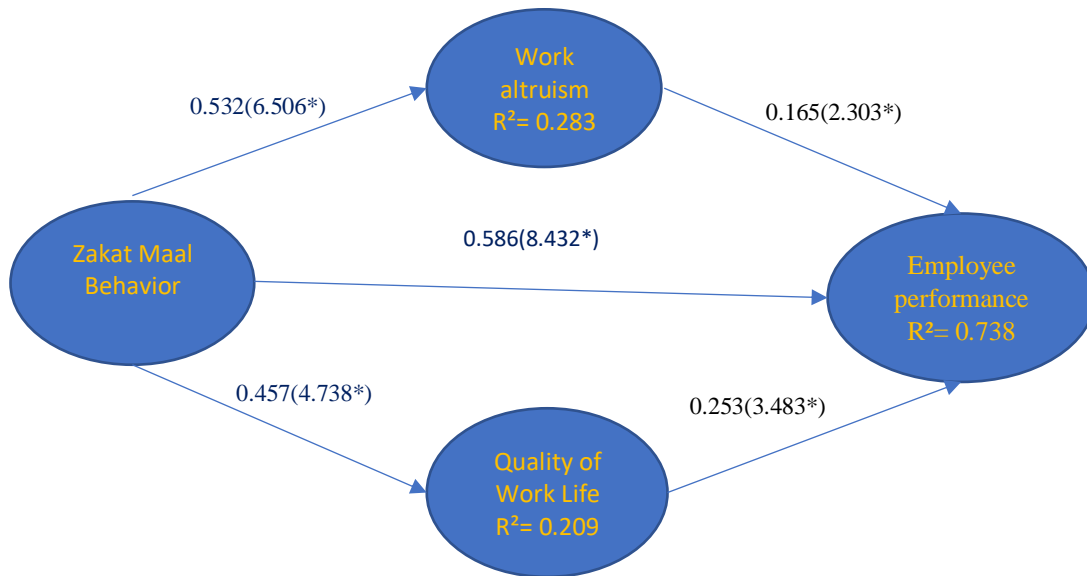
The PLSPM structural equation model shows a significant relationship between Zakat Maal Behavior, Work altruism and Work life quality. This proves that there is a relationship between Zakat Maal Behavior and Work altruism and Work life quality. In the equation model in PLSPM, the correlation between Zakat Maal Behavior and Work altruism variables has a path coefficient of 0.532 and is significant (t value 6.506 > 1.96). The

path coefficient between Zakat Maal Behavior and Work life quality is 0.457 and significant (t value 4.738 > 1.96). The path coefficient between Zakat Maal Behavior and employee performance is 0.586 and significant (t value 8.432 > 1.96). Work altruism and Employee performance have a path coefficient of 0.165 and the results are significant (t value 2.303 > 1.96), and, therefore, there is a positive relationship between Work altruism and Employee



performance. The path coefficient also shows a significant relationship between Work life quality and Employee performance with a coefficient of 0.253 and a t of value of 3.483 > 1.96. The

results of the analysis, shows that there is a positive and significant relationship between Zakat Maal Behavior and Employee performance.



**Figure 2.** Research Model (Standardized Solution)

## CONCLUSION AND RECOMMENDATION

The results show that when an organization has a spiritual environment, it is able to encourage employees to perform obligations according to religious laws. The respondents feel that when the organization encourages the employees to be better in Islamic terms, in this case when employees feel more ready to increase the frequency of paying zakat, this indicates the emergence of an altruistic attitude at work that can improve work quality and benefit the organization. By obeying religious commands, employees in organizations become more ready to be able to give happiness to others through the distribution of zakat and thereby increase their work life quality.

This research is intended to

provide a clearer understanding of the relationships among zakat maal expenditure behavior, work altruism, work life quality and employee performance. This research makes two contributions to the literature on the significance of the zakat exercise from the zakah payer's side. Firstly, this research proposes three psychological work outcomes by paying zakat maal (work altruism, work life quality and employee performance) whereas there was a lack of prior research in this area. Secondly, this research advances some of the findings of previous literature by linking zakat maal expenditure to work performance through work altruism and work life quality. The role of work, work altruism and quality of work life as employees' spiritual wellbeing is raised, creates better employee performance. Likewise, to expand the research contributions and verify the

research generalizability, future research is needed to collect data from different sample groups and comparative populations in order to increase the level of reliable results.

This research also helps executives identify and justify key components that may be more critical in a rigorous effort to enhance organizational performance. From a practical and managerial viewpoint, many important insights can be gained from this research. This study can facilitate CEOs (executives and managers), particularly in enterprises with high emphasizes on Islamic values, to understand how their firm can create valuable propositions for religious activities within the company, especially to pay zakat maal regularly. Creating spiritual welfare of employees is becoming a foundation for firms to boost employee performance. In addition, quality of work life and work altruism are meant to create psychological process from the intrinsic side which will then influence employee performance. The creation of such policies to automatically calculate employee's income and manage them as a source of social funds will help employees to derive benefits from paying zakat maal regularly. The CEOs, then, should effectively acquire, manage, and utilize the components of work psychological process from religious activity in order to improve employee performance.

This research model still needs empirical support from other types of respondents, so that the results can support existing literature. Future research can discuss the effectiveness of zakat expenditure arising from workplace spirituality and spiritual leadership.

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## Appendix:

### 1. Zakat Maal Expenditure Behaviour

No	Indicator	scale				
		1	2	3	4	5
1	I always pay Zakat every year					
2	When I give alms, I feel calm					
3	I have a high moral commitment					
4	I obey the teachings of Islam including issuing zakat					

### 2. Work Altruism

No	Indicator	scale				
		1	2	3	4	5
1	I have sympathy for colleagues at work					
2	I do good by helping others in completing work					
3	I have a concern for the work environment because it is important for me and other employees.					

### 3. Work Life Quality

No	Indicator	scale				
		1	2	3	4	5

1	I have a harmonious relationship with colleagues in the organization					
2	I have enough financial support for my life					
3	My family supports my work so that I feel happiness					
4	I feel the welfare of working in my organization					

#### 4. Employee Performance

No	Indicator	scale				
		1	2	3	4	5
1	The work that I do has the quality of work in accordance with the wishes implemented by the company					
2	I always meet the quantity of work according to the organization					
3	I always meet the quantity of work according to the organization					
4	I can finish work individually					

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