Rules of Khums

Khums Year and Its Calculation
The date of a khums year is a fait accompli matter and not to be appointed by the mukallaf. The day of receiving the first income is the beginning of one's khums year.
The same date in the next year/s will be the end of khums year. Any amount of yearly earnings that is spent during the year for necessary life requirements and within one's station is subject to no khums. While, the amount remains surplus at the end of khums year plus the daily consumable goods (like rice, pea, etc.) which remain untouched at the end of khums year, things bought which were not needed or are above one's station, are all subject to khums. Of course, mahr (dowry), inherited property, gifts and bonus are not liable to khums. However, if you face a problem in calculating your khums account, you may consult one of the authorized attorneys of the Supreme Leader in collecting religious tithes.

Solar/Lunar Khums Year
One has the choice to specify the date of the khums year according to the solar calendar or the lunar one.

To Change the Khums Year's Date
It is not possible to delay or bring forward the khums year's date unless it is done with the permission of the wali amr of khums, the profits of the period up to the new date have been calculated and it does not cause any harm or inconvenience for the recipients of khums.

A Separate Khums Year for a Husband/Wife
A husband and his wife who spend their incomes together should specify a separate date for khums year (i.e. each one should calculate his/her own khums separately), and pay khums on his/her income left unspent.

Unpaid Khums of Previous Years
A person, who has not paid khums on the earnings of several years, should pay khums on the properties he knows that they are liable to khums. In cases of uncertainty, he should reach a settlement with the wali amr of khums or his attorney.

Delayed Salary as the Income of Receipt Year
The salary paid with delay is considered as a part of the annual income of the year of receipt, and its excess over the year's ma'unah is liable for khums.

Khums on Gratuity
The money one receives at the end of his service — other than what was deducted from his salary — is a gift which
is not subject to khums.

**Golden Handshake**
Golden handshake is not subject to khums.

**Retirement Pension**
Retirement pension paid to an employee is a part of income of the year of receipt and its khums is to be paid if it remains unspent by the end of khums year.

**Khums on Minor's Income**
Upon reaching the age of sharī'ī puberty, children should — according to obligatory caution — pay khums on their past earnings if they still own them.

**Hajj Deposit**
The money deposited in the bank to register one's name for hajj is subject to khums [at the end of khums year] if it was a part of income on which khums has not been paid. However, its interest is not subject to khums if one cannot get it from the bank before the year of hajj and it is spent on hajj expenses in the same year. Because it is considered, in this case, as the income of year of receipt.

**Salary Received Just before End of Khums Year**
If an employee receives their salary several days before the end of khums and it remains unspent at the end of khums year, it is subject to khums.

**Investment**
Investment is not subject to khums if business done with its 80 per cent —after paying its 20 per cent as khums — is not compatible with his station or does not earn enough to pay one's expenses.

**Khums on a Thing Appreciated but not Sold**
For the time being, khums is not obligatory on the increased price of things that have not been sold by the end of the year because no one was found to buy them. In fact, the profits acquired from their sale in the future would count as that of the sale year. However, the items, whose price increased and there was a potential buyer for them during the year yet to gain more profit you did not sell them by the end of the year, khums would apply to their increased value at the beginning of the next year.

**Khums on Home Appliances**
The criterion for exemption from khums for home appliances is the need for them in accordance with what is normal for one's social status in the common view even if they are not used for the entire year.

**Remnants of Stationery and Cosmetics**
What remains from cosmetics, perumes, cologne and stationery is subject to khums if one has paid for them using yearly income and has a monetary value.

**Extra Medicine**
If they were purchased to be used when needed and there is a good chance of using them, they are not liable to khums.
Buying Household Appliances for Future
If buying household appliances for future need is considered in the common view as ma'ūnah, it is not subject to khums.

Savings for Necessary Expenditure
If, according to the financial status of the person, buying their life necessities depends on saving annual earnings and they decide to spend these savings to purchase such things in the near future (i.e. within several days after khums year), then such savings are not subject to khums.

How to Calculate Khums on a Shop
For a person without certain date of khums year who bought a shop for business, it suffices to pay the khums of its purchase price.

Loan
Loan is not liable to khums except for the amount equal to its paid installments if it is invested or available at the end of khums year.

Loaned Money
If you lent the money and you cannot receive it before the end of your khums year, you are not liable to pay its khums, rather you should pay it at the time you receive it.

The Money in the Alms Box
One should pay khums on the money available in the alms box in one's house at the end of khums year unless the box belongs to a charity organization and there is a contract between them so that putting money in the box means it is delivered to that organization.

Land & Building Materials
A piece of land or building materials bought with the intention of building one's needed house are not subject to khums at the end of khums year if they are used for the same purpose.

Land's Appreciation
One should pay khums on the purchase price of a piece of land whose price has been appreciated after purchase. In case it is appreciated a lot, caution goes with making concession regarding the appreciation. If he bought it to make a profit and now there is a customer to buy it, he should pay khums on its current value.

To Pay Khums of Previous Years
A person, who wants to pay khums of previous years using this year income, should pay khums on this money as well.

Khums & Debt
If you owe an amount due to living expenses of this khums year, it is deducted from the [saved] income of the same khums year.

Property Used to Be Ma'ūnah
If you invest property which is not a part of ma'ūnah any more, you should pay khums on the appreciation after selling it.
If you do not want to do business in this way, it is not liable to khums before selling it. After selling it, caution goes with paying its khums although it is not remote that paying its khums is not obligatory.

**Gifts or ‘Iḍ Presents**

Khums does not apply to gifts or ‘īḍ presents, although it is a caution to pay khums on their remainder after the annual expenditure.

**Inheritance**

Inheritance is not subject to khums unless one is sure it was subject to khums and they did not pay it.

**Gifts by the Martyrs’ Foundation**

Khums is not obligatory for gifts given to the honored families of the martyrs by the Martyrs’ Foundation.

**Money Received by a Veteran**

The money/commodities the Veteran Foundation gives to the veterans as gifts is not subject to khums provided that it is not in compensation for work. If it is compensation and remains unspent at the end of the khums year, its khums should be paid. The salary given to the wives in compensation for nursing their injured husbands [i.e. if they do not do so, they will not get the money] is subject to khums if it remains unspent by the end of khums year.

**Scholarship**

Scholarship is not liable to khums unless one is employed and receives salary in compensation for education.

**Appreciation of Inheritance and Gifts**

Inheritance and gifts are not subject to khums, nor the money earned from their sale, even if their value increases, unless they have been kept for trading purposes or for the increase in their value.

**Gifts You Give**

One is allowed to give money to his wife as a gift before the end of his khums year while knowing that his wife will save the money in order to buy a house in the future or to buy them some necessities of life.

In this case, he is not required to pay khums on the gift he gives to his wife provided the amount is normally proportionate to his social status and that of people like him, he has really given it to her as a gift and not for the purpose of evading of khums.

**Mine**

The minerals extracted by the government are not subject to khums. However, the minerals that are extracted by a certain person, or persons in partnerships, are liable for khums when the share of each of them, after deducting the extraction and refining expenses, reaches the thresholds, i.e. 20 dinars, 200 dirhams or the equivalent.

**One’s Father’s Assets Mixed with Ḥarām**

Although you know your father's assets are mixed with ribā or others' property, you are not forbidden from using them. Of course, if you are certain of the unlawfulness of what you are using from his assets, you are not allowed to use them unless leaving your family would cause extreme hardship for you, in which case you are allowed to use the assets that are mixed with ḥarām ones. However, you will be liable for others’ property you consume or use.

**To Use Inheritance before Paying Its Khums**

If the deceased has provided in the will that a part of his property is to be paid for khums or the heirs are certain that
the deceased owed an amount of khums, their use of the estate before paying khums is considered usurpation and they are liable in regard to their use.

**To Build a Masjid or the like Using Khums**
At the present time, khums (both parts) is needed for running the Islamic Seminaries (hawzahs). To provide for the mentioned things, one may resort to charitable sources and believers’ generous contributions.

**To Whom Refer for Calculating Khums**
In order to calculate khums of their properties, followers of His Eminence, the Leader of Muslims (d.) should refer to one of his attorneys authorized in tithes affairs.

**Permission for Delaying Khums Payment**
If someone is not able to pay khums all at once, they may refer to the office of the Leader (d.) or one of his attorneys authorized in tithes affairs and pay the khums gradually after getting the permission.

**TO Forgive Khums**
Khums (both parts) can not be forgiven.

**Permission for Paying Tithes**
As far as zakāt is concerned, one is allowed to give it to any needy individual who is religious and modest. Regarding repaying al-ma'zālim, it is a caution to give it with the permission of a mujtahid. As for the khums, it is obligatory to give it to the office of the great Leader (d.) or to one of his authorized attorneys. Otherwise, one should ask permission for giving it to deserving persons.

**Criterion for Being a Sayyid**
Although descendants of The Holy Prophet (s.) through their mothers are also considered as his descendants, the criterion for being a sayyid — as far as sharī’i rulings are concerned — is paternal relationship.