Deducting Khums-Exempt Wealth from Surplus Income - 19 /Feb/ 2020

question| If we spend some money or property whose khums we have already paid or that is given to us as a gift, and is therefore exempt from khums, toward our necessary expenses, are we allowed to deduct the amount of such khums-exempt money or property from our surplus income at the end of our religious fiscal year when calculating the amount of khums we must pay?

answer| If one has acquired some income in that religious fiscal year prior to spending the khums-exempt money or property for one's necessary expenses, it is permissible to deduct the khums-exempt money or property from one's surplus income when calculating the amount of khums one must pay.