



دفتر مقام معظم رهبری

www.leader.ir

Spending Khums to Renovate Mosque - 10 /Dec/ 2019

question! Can we use our *khums* to pay for the renovations of a mosque?

answer! Given the current circumstances, the use of *khums* for such purposes is inadmissible. You may use *zakāt*^[1] or the donations collected from the believers for the purpose in question.

[1] *Khums* is the religious tax that, generally speaking, affects the surplus of one's annual income. That is, if at the end of one's religious fiscal year (*al-sanah al-khumsīyyah*) one is left with a surplus of income after calculating all of the year's expenses, the surplus is subject to the tax of *khums*, which is one-fifth of the surplus, which must be submitted to one's authority-in-deference (*marja' taqlīd*) or to the jurispudent-ruler (*walīyy al-faqīh*). *Zakāt*, on the other hand, is a religious tax that applies to certain items (such as gold, silver, wheat, barley) if one possesses a certain amount of them as specified in Islamic law. *Khums* is, generally speaking, a universally applicable religious tax, whereas *zakāt* is much less frequently applicable. Also, the purposes for which these two types of religious tax may be used are different.