



ZAYTUNA COLLEGE
ZAKAT DISTRIBUTION GUIDELINES

“Indeed, those who believe and do righteous deeds and establish prayer and give zakat will have their reward with their Lord, and there will be no fear concerning them, nor will they grieve.” (Quran 2:227)

Zaytuna College adheres to the zakat acceptance and distributions rulings and guidelines as determined by the accepted orthodox Sunni scholars of the Islamic tradition. Our current policy has been reviewed and approved by senior scholars, such as His Eminence, Shaykh Abdallah bin Bayyah, one of the foremost Muslim jurists of our time. Below is a review of our zakat policy in determining valid recipients of zakat funds and the zakat fund distribution procedure.

Categories of Zakat recipients:

“Alms are meant only for the poor, the needy, those who collect alms, those whose hearts are to be reconciled, those in debt, those fighting for God’s cause, and for travelers in need. This is ordained by God; God is all knowing and wise” (9:60).

Based on this verse, jurists have determined eight categories¹ to whom zakat funds may be distributed. Zaytuna College applies zakat in **five of the eight categories** of recipients:

- (1) the poor (*al-fuqarā`*),
- (2) the needy (*al-masākīn*),
- (3) those in debt (*al-ghārimūn*),
- (4) the zakat collector, and
- (5) those who are in the way of Allah

Zaytuna College considers itself both an agent on behalf of the students on the use of their zakat funds as well as a valid recipient of zakat. Students sign a statement designating the President of the College as an agent (*wakīl*) to allow zakat funds to be utilized for the real cost of educating a zakat eligible student.

Zakat funds are processed in specific tiers of priority for zakat eligible students.

Tier 1: Zakat is first applied to the costs associated with:

- Tuition
- Housing
- Living stipend
- Textbooks
- Student affairs
- Student activities
- Meals costs

¹ The poor; the needy; zakat collectors; those who have converted to Islam and are in need; those in slavery; those in debt; in the way of Allah; the traveler.



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~~Tier 1: Discovered if there are still zakat funds in Zaytuna's possession, then the College allocates funds to the following areas:²~~
Tier 2-5: After costs associated with Tier 1 are covered, if there are still zakat funds in Zaytuna's possession, then the College allocates funds to the following areas:²

- Finance Department fees
- IT and financial software programs
- Legal – in particular with compliance
- Accounting and audit
- AV
- Editing and design
- Research Department (in particular costs associated with accreditation)
- Utilities
- Internet and website
- Printing and postage
- Professional development for staff
- Fundraising: specific costs related to raising and processing of zakat
- Academic publications
- Administration fees

In Zaytuna's application of its zakat policy, Tier 1 expenses are applied to the percentage of students who are zakat eligible and are determined to be under *nisab*. If there are any shortcomings or slight variances in expenses, Zaytuna relies upon the positions of Imam Malik and Imam Shafi'i, which states that all students of sacred knowledge are eligible to receive zakat.

In the case of the College, the President designates the Financial Aid Committee and Zaytuna's Finance and Accounting Department to allocate zakat funds to cover the real cost of the student's education. Zakat funds are then applied to specific accounting items via the tiers mentioned above.

Zakat funds may not be distributed to immediate dependents for which one is required to financially maintain. Consequently, a child may not receive zakat funds from their parents, nor may a wife receive zakat funds from her husband. In the case where a donor who is giving his/her zakat to Zaytuna College and has a dependent who is enrolled in the College, Zaytuna requests that the donor make this situation clear to the College and that the donor makes the intention that their zakat is not used on their dependent. If the Zaytuna is made aware of the situation, the College will make a serious effort to limit these conflicts.

² Tier 2-5 contains some categories which have very specific limitations. Please note that all Auxiliary Programs are not funded by zakat contributions. Auxiliary Programs include the Bookstore, Emir Stein Center, Zaytuna College Press, Zaytuna Center for Ethical Living and Learning (ZCELL), etc.



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Key Definitions

Niṣāb: The minimum zakat-payable amount (*niṣāb*) is the amount of gold and silver which requires one to pay zakat (84.7 grams of gold; 592.9 grams of silver).

Fuqarā`: The poor (*fuqarā`*) is defined as those who either:

1. Do not have enough to suffice by either not having any wealth at all or having insufficient wealth. Insufficient wealth is having less than half of one's daily expenses.
2. Unable to earn a living by work suitable to that person's social status or not finding employment.

Those who possess less than the *niṣāb* other than one's basic needs.

Masākīn: The needy (*masākīn*) is defined as those who either has no wealth at all, or who have income but it does not cover one's expenses. A person is needy if they earn enough to fulfill half their needs but not enough to cover all their needs.

Al-Ghārimūn: Those in debt (*al-ghārimūn*) refers to persons who incur burdensome debt to support themselves or their dependents. Included in this category are those who borrowed money to fulfill a communal interest.

Students of Sacred Knowledge

In the Shāfi`ī school, students of sacred knowledge are eligible recipients of zakat funds. Imam Abu Hamid al-Ghazali stated in the *Iḥyā`*, "If someone attaining knowledge of the sacred law would be prevented from doing so if he were to engage in earning a living, he is considered poor and his ability to earn is not taken into consideration." Thus, if a student attending Zaytuna were to fall in this category, he or she would be eligible for receiving zakat funds. It is important to note that merely being a student is not sufficient to be eligible. Rather, earning a living would have to impair their study time in order to be considered eligible for receiving zakat funds. The Ḥanafī school stipulates that the student of knowledge must be poor to receive zakat funds.

Students who are from the *Ahlul Bayt* (House of the Prophet) – may Allah bless him and grant him peace.

Although the Ḥanafī and Shāfi`ī schools of law define differently the household of the Prophet s when discussing the recipients of zakat funds, many later jurists from both schools, as well and the Mālikī and Ḥanbalī schools, have issued legal verdicts stating the permissibility of members of the prophetic household receiving zakat funds. Details of their verdicts can be consulted in the various legal compendiums.