

Zakah Calculation

Item	Definition	Nisaab	Amount	Zakah Payable	Note
Sa'ima'h 1. Camels	Baheematul Anaam: cattle, camels, goats and sheep that graze freely	5 camels	Less than 24 camels	1 calf for every 5 camels	If one does not have a Jaza'ah to pay one can pay 1 Hiqqah + 2 calves or 1 Hiqqah + 20 Dirhams. If one owes a Hiqqah in Zakah but has a Jaza'ah to pay, one can do so and will receive 20 Dirhams or 2 calves as 'change' from the Zakah official.
			25-35 camels	1 Bint Makhad (1 yr. old she camel) or 1 Ibn Laboon (2 yr. old he camel)	
			36-45 camels	1 Bint Laboon (2 yr. old she camel)	
			46-60 camels	1 Hiqqah (3 yr. old she camel for breeding)	
			61-75 camels	1 Jaza'ah (4 yr. old she camel with udders)	
			76-90 camels	2 Bint Laboon	
			91-120 camels	2 Hiqqah	
			Over 120 camels	1 Bint Laboon for every 40 camels or 1 Hiqqah for every 50 camels	

2. Sheep (and goat)		40 sheep	40-120 sheep	1 sheep	If flock is co-owned the Zakah is paid collectively.
			121-200 sheep	2 sheep	
	200-300 sheep	3 sheep			
	Over 300 sheep	1 sheep for 100 sheep			
3. Cows		30 cows	Every 30	1 1 yr. old calf, male or female	
			Every 40	1 2 yr. old she calf	
Gold		20 Dinars (85 grams)		2.5 % or 1/40	
Silver		200 Dirhams (595 grams)		1/40 or 2.5% of silver 200 Dirhams and more	
Treasure	Precious metals, gold, silver and what takes its place today	200 Dirhams or 85 grams or gold or 595 grams of silver		1/5 of 200 Dirhams or 85 grams of gold or 595 grams of silver and more	If the treasure belonged to disbelievers, 1/5 is paid. If it belongs to a living Muslim, he pays 1/5. If the Muslim is deceased for a long time, the entire amount is paid in Zakaah.

Agriculture	That which is weighed and stored naturally e.g. grain	5 Awsaq/ 300 Saa		10 % if land is watered by rain 5 % if land is watered by irrigation	1 Wasq = 60 Saa 1 Saa = 3264 grams
Merchandise	That which is used in buying and selling, whether displayed or not	200 Dirhams or 85 grams or gold or 590 grams of silver (same as treasure)		1/40 of the highest price estimated	