

# Tayba Foundation's Eligibility To Collect & Distribute Zakat

## Overview of Tayba Foundation

Tayba Foundation is a 5019 (c) 3 non-profit organization dedicated to serving individuals and families impacted by incarceration.

We believe in the power of human change through holistic education, guidance, and support.

Our work is organized into three interrelated program areas: Education, Life Skills, and Re-entry.

Currently, Tayba's beneficiaries are in 296 federal and state prisons in 34 states across the US. The number of active beneficiaries, male and female, is over 2000. Our programs use a combination of course correspondence and peer mentoring to guide the beneficiaries on programs offered. We also identify advanced students to act as facilitators of our programs when appropriate.

## Does Tayba fulfill the criteria to collect and distribute zakat?

*"And they feed <sup>1</sup>, for the love of Allah, the poor, the orphan and the **prisoner**."* [Quran 76:8]

Government statistics estimate that of the 2.2 million incarcerated people in the United States, 4-7% are Muslim. The majority of these Muslims converted to Islam after going to prison.

Tayba Foundation benefits "the Muslim incarcerated," who happen to be one of the most vulnerable and underserved minorities (Muslims) within a minority (the incarcerated). Inasmuch, Tayba's beneficiaries are among the most deserving zakat-eligible population within the ranks given to us in the Quran. In the Quran, in Surat at-Tawba Allah cites the zakat beneficiaries as the following:

*" Zakat expenditures are only for **the poor** and for **the needy** and for **those employed to collect [zakat]** and for **bringing hearts together** [for Islam] and **for freeing captives** [or slaves] and for **those in debt** and for **the cause of Allah** and for **the [stranded] traveler** - an obligation [imposed] by Allah. And Allah is Knowing and Wise".*

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<sup>1</sup> The word feed is refers to physical food as well as feeding the mind and spirit

This ayat clearly indicates that among the 8 beneficiaries of zakat, the captives or prisoners are zakat-eligible. In addition, the majority of the incarcerated would fall into the needy and poor category as well.

In an assessment that Tayba conducted, the Foundation found that Muslim prisoners, by a majority acclimation, see inadequate access to Islamic education as their primary concern. Therefore, we contend that Tayba is entitled to collect Zakat from the community on behalf of the Muslim prisoners.

### **Is Tayba justified in collecting zakat and using it to provide various programs to prisoners?**

We strongly affirm the safest and most cautious opinion of the scholars of the four schools of Islamic Law, that it is not allowed to use zakat for operations<sup>2</sup>.

Tayba Foundation has developed internal zakat guidelines with the intention of following the traditionally accepted opinions of the four schools of Sunni Islam.

Our guidelines were reviewed and approved by a number of scholars.

### **The Concept Of An Appointed Agent (*Wakil*)**

To deal with a number of issues we encountered in the distribution of zakat to Muslim prisoners, we developed an “agency form”, which offers students the option to make us their agent (*wakil*). This allows the Foundation to accept zakat on their behalf.

According to the Hanafi school, which allows for the conversion of zakat from one form to another, Tayba can purchase books and send them as zakat. However, this allowance for conversion does not cover tax charges on the purchase of the material, nor does it cover shipping or tuition costs. It also creates a problem wherein if the book does not reach the recipient, the zakat would not be considered to be distributed.

Appointing Tayba as a *wakil* addresses these problems. As an agent of the zakat recipient, Tayba can assign the needed funds to the student. At that point, the zakat is considered “distributed” because it has reached the hand of the recipient’s agent. The funds can then be used to purchase material (books, DVDs, and other educational materials), pay the sales tax, and cover the costs of shipping. Even if the book is lost in the mailing process, the zakat would already be considered “distributed” because the money had reached the agent’s hand. This method allows us to confirm receipt according to both the

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<sup>2</sup> Day to day organizational expenses or covering administrative or operational functions

Hanafi and Maliki schools.

All of Tayba's program beneficiaries approve agency (wakala), because they are generally of very limited means and would not be able to cover the costs of their courses themselves. This allows the zakat to be considered "distributed" as soon as it has been assigned to the recipients. Once the appointed zakat officer or accountant allocates funds to their recipients, zakat is distributed.

# TAYBA'S ZAKAT DISTRIBUTION PROCESS\*



## It starts with you...

A community of supporters, like you, want to help Muslim brothers and sisters in need by giving their zakat to those eligible.

## But there's a problem

The traditional and more cautious opinion of the four schools of Islamic Law does not allow using zakat for operational expenses like running programs to support prisoners, providing them teachers, or mailing them books.

## Tayba acts as the students' agent

In their application, students are given the option of covering the cost of their course, or appointing Tayba as their agent (wakil), allowing us to receive and distribute zakat on their behalf.

## ... and extends to those in need

The poor and the needy are both categories of Muslims eligible to receive zakat. Our students fall under these categories.



## So we found a solution

Tayba developed internal zakat guidelines that follow the traditionally accepted opinions of the 4 schools of Sunni Islam, reviewed and approved by a number of scholars.



## The prisoners benefit

When students appoint Tayba as their agent, their zakat is spent on their behalf to send them course materials.



\* The above process applies to the Education and Life Skills Programs. In the case of re-entry support, wherein newly released prisoners need assistance with basic needs like housing, they are given zakat directly.



# YOUR ZAKAT WILL HELP MUSLIM PRISONERS:

## EDUCATION



- Clarifies and strengthens the faith of new Muslims
- Protects from proselytizing by other religious groups
- Teaches basics of prayer, fasting & zakat to new Muslims
- Addresses prison-specific questions, such as how to pray if one's entire cell is affected by filth and what direction to face when in solitary confinement with no way to tell direction
- Helps students repair relations with family that have been damaged by their criminal activity, incarceration, and/or conversion to Islam
- Helps students identify and remove bad character traits, especially those that pose a danger in prison (cursing, insults, mockery, and more).

## LIFE SKILLS



## OVERCOME ADDICTIONS, MENTAL HEALTH PROBLEMS & MORE

Many personal problems go undiagnosed and untreated during incarceration. This means that many students face relapses of drug use, mental health problems, and more upon re-entry into free society. Through our Life Skills program, we can provide life skills courses on a variety of topics, using materials that have a track record of being effective for this purpose, as well as a mentor to assess student needs, mentor their progress, and give feedback.

## RE-ENTRY



## SUCCESSFULLY REINTEGRATE INTO FREE SOCIETY AFTER RELEASE

75% of parolees are back in prison within 5 years. Our students are among the 25% that do not return to prison. We help our students prepare for the world before release, by offering peer-mentoring, coaching, resume-building, housing, and job training.