Zakat is considered to be a religious duty, and is expected to be paid by all practicing Muslims who have the financial means (nisab).[6] In addition to their zakat obligations, Muslims are encouraged to make voluntary contributions (sadaqat).[7] The zakat is not collected from non–Muslims, although they are sometimes required to pay the jizyah tax.[8][9] The Quran does not provide specific guidelines on which types of wealth are taxable under the zakat, nor does it specify percentages to be given.Traditionally, the goods taxed are those that were the basis of most wealth in seventh–century Arabic kingdoms: agricultural goods, precious metals, minerals, and livestock.The amount collected varies between 2.5 .(1/40