Zakat al-Fitra is a uniform payment obligatory on behalf of every person - whether child or adult, believer or non-believer, even non-Muslims - that should be paid for the Eid of Fitr.

Who pays it?
It's the responsibility of the family breadwinner, if he's not poor, to pay it.

He has to pay on his own behalf as well as on behalf of all those who are his dependents on the nightfall of Eid al-Fitr. Guests on this night should also be counted as they are temporarily under his provision.

When should it be paid?
At the time of sunset on the night preceding Eid day till the next morning before the Eid prayer.

If the prayer of the Eid is not performed, it can be paid by noon.

To whom should it be paid?
Our poor believers, and if none are found, then it can be paid to any poor Muslim except the Nasibis. It also can be paid to the Marjas' representative to distribute it according to the law.

Note, if the family breadwinner is poor, then it becomes the duty of the dependents, if they are capable, to pay it.