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www.charitablegiving.co.uk

Payroll Giving

*giving to charity
from your gross pay*

Payroll Giving

What are the features?

- Enables regular giving to charity via payroll deductions from gross pay
- Administered by Charitable Giving since 1987
- Promoted in association with Professional Fundraising Organisations
- Deductions of only £1.00 per week or £5.00 per month required
- No limit on total amount deducted or the number of charities to which donations are made
- Donations distributed regularly and promptly at the beginning of each month

What are the benefits?

- Simple and sustainable way to support charities
- Donors benefit from tax savings on deductions made from gross pay
- Enlists support of longstanding and loyal donors
- Regular and guaranteed monthly funding for charities



NORTHERN IRELAND OFFICE:

Cathedral House
23-31 Waring Street
Belfast BT1 2DX

Charitable Giving, a UK-registered charity (No 1128013) and private company limited by guarantee (No 6754603), administers HM Revenue & Customs-Approved Payroll Giving schemes and facilitates charitable giving in Great Britain and Northern Ireland and the Sustain scheme in the Republic of Ireland.

you could
make a world
of difference



Payroll Giving

giving to charity from your gross pay

Twenty-five years of Payroll Giving in Great Britain and Northern Ireland now results in over £100 million per annum being donated to charity.

Charitable Giving has been an HMRC-Approved Payroll Giving Agency since 1987 and continue to enthusiastically promote the Payroll Giving scheme.

Details

The Payroll Giving scheme enables employees to donate regularly from their gross pay to charities of their choice thus ensuring a reliable and regular income stream for charity beneficiaries.

Operation

Operating a Payroll Giving scheme is easy, the first step being for the employer to sign a contract with Charitable Giving to administer the scheme on their behalf.

Through promotion, employees complete a mandate to subscribe to the scheme, detailing the amount to be deducted from their gross pay and the amounts to be distributed to their elected charities. The minimum deduction is £1.00 per week or £5.00 per month. Data from the mandates are communicated to the employer to enable deductions from the payroll and Charitable Giving to facilitate the distribution of funds to charity.

Deductions, accompanied by a list of donors and contributions, should be sent electronically to arrive at Charitable Giving by the 19th of the month following the month in which the deductions were made.

After processing, funds are distributed to charities during the first 10 working days of the month following receipt of the deductions.

Administration

To process each monthly contribution, a nominal administration fee is charged.

Unless an employer elects to pay the fee on behalf of its employees, the fee is deducted from each contribution before the balance of funds is distributed to charity.

Beneficiaries

Provided that funds can be distributed in sterling, donors may elect to give to as many charities or charitable organisations as they wish.

Charitable Giving's website offers the opportunity for charities to advertise their interest and support of the scheme. In addition, charities can obtain monthly reports of donations for a nominal annual charge.

Tax Benefit

Since Payroll Giving deductions are taken out of **gross pay**, no tax is paid on such deductions. Hence, a £10 deduction only costs a 20% tax payer £8 and a 40% tax payer £6. Since employees derive the tax benefit, charities are not able to claim Gift Aid on Payroll Giving deductions.

Alternatively, charities could benefit if deductions are "grossed-up", ie, a 20% tax payer giving £12.50 and a 40% tax payer giving £16.67, each costing the employee £10.

Further Details

For everything you require to set up a **Payroll Giving** scheme:

- visit www.charitablegiving.co.uk
- email us at mail@charitablegiving.co.uk
- phone **01822 611180**