



Sustain

What are the features?

- Enables regular giving to charity via payroll deductions from net pay
- Exclusive to the Republic of Ireland
- Offered and administered by *Charitable Giving*
- Deductions of only €1.50 per week or €6.00 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 Irish charities
- Charities can benefit from tax concessions on donations in excess of €250 per annum
- Enlist support of longstanding and loyal donors
- Regular and guaranteed monthly funding for charities

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SUSTAIN is a scheme, exclusive to the Republic of Ireland, administered by Charitable Giving (UK Registered Charity No 1128013)

 Charitable Giving

Sustain

*giving to charity from
your net pay in the
Republic of Ireland*

you could
make a world
of difference



Sustain

giving to charity from your net pay in the Republic of Ireland

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

As an HMRC-Approved Payroll Giving Agency since 1987, we recognised the opportunity to promote a similar scheme, but with deductions from net pay instead of gross pay, in the Republic of Ireland.

And so, the **Sustain** scheme was born!

Details

Sustain enables employees in the Republic of Ireland to donate regularly in euros from their net pay to charities of their choice thus ensuring a reliable and regular income stream for charity beneficiaries.

Operation

Operating the **Sustain** 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 net pay and the amounts to be distributed to their elected charities. The minimum deduction is €1.50 per week or €6.00 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 from net pay, accompanied by a list of donors and contributions, should be sent electronically to arrive at *Charitable Giving* by the 14th 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, an administration fee of 5% of the contribution, capped at a maximum of €12.50, 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 euros, donors may elect to give to as many charities or charitable organisations as they wish.

Sustain'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.

Charities interested in receiving donations through **Sustain** are invited to send their bank details to us.

Tax Relief

Donations may qualify for tax relief if:

- Made to "eligible charities and approved bodies" within the Republic of Ireland
- €250 or greater to any one charity in the tax year by State residents
- Tax equal to the Income Tax/Capital Gains tax on the grossed up amount of the donation has been paid.

Donors who pay tax under the PAYE tax system ONLY should send a completed CHY4 Cert to the relevant charity who will subsequently claim the tax relief due. Donors who are self-assessed and who may also pay tax under the PAYE system should claim tax relief in his/her own Self-Assessment tax return (and not complete a CHY4 Cert)

Further Details

For everything you require to set up a **Sustain** scheme:

- visit www.charitablegiving.ie or
- email us at sustain@charitablegiving.ie