

Free Donation Share

In order to further develop transnational philanthropy, a Free Donation Share (FDS) is retained from donations within Transnational Giving.

The Free Donation Share is calculated according to five categories:

Category	Donation amount	FDS	Max. FDS
1	up to 100.000 €	5% (max. 5.000 €)	5.000 €
+			
2	100.000 € to 250.000 €	3% (max. 4.500 €)	9.500 €
+			
3	250.000 € to 500.000 €	2% (max. 5.000 €)	14.500 €
+			
4	500.000 € to 2.000.000 €	1% (max. 15.000 €)	29.500 €
+			
5	over 2.000.000 €	The FDS is arranged on an individual basis	

For two example calculations see next page.

Donation receipts are issued for the total donation amount!

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Free Donation Share – Two exemplary calculations

Example 1

Donation amount: 2,500 €

Since 2,500 € is less than 100,000 €, the donation falls into **Category 1**.

The FDS is **5%** of the donation amount:
 $5\% \times 2,500 \text{ €} = 125 \text{ €}$

FDS amount: 125 €

Example 2

Donation amount: 1,850,000 €

Since 1,850,000 € is more than 500,000 € and less than 2,000,000 €, the donation falls into **Category 4**.

The FDS is calculated by applying the corresponding percentage to each donation bracket up to the total donation amount:

- 5% of the first €100,000 = €5,000
- 3% of the next €150,000 = €4,500
- 2% of the next €250,000 = €5,000
- 1% of the remaining €1,350,000 = €13,500

Total FDS:
 $€5,000 + €4,500 + €5,000 + €13,500 = €28,000$

FDS amount: €28,000