

TAX ADVANTAGES OF YOUR HELP FOR SPANISH RESIDENT AND FOR NON-RESIDENTS WHO PAY INCOME TAX IN SPAIN

In the years 2021 and 2022 the deduction in personal income tax will be maintained for those who donate to non-profit organizations.

Below we inform you of the **types of deduction applicable** to the donations made during these years in favour of our foundation:

Individuals (Personal Income Tax)	Financial years 2021 and 2022
First 150 euros	80% ¹
Rest	35%
When an amount equal to or greater than the same entity has been donated in this current year and in the two previous years	40%

¹ From the first 150 euros are deducted 120 euros.

Legal Entities	Financial years 2021 and 2022
Donations in general	35%
When an amount equal to or greater than the same entity has been donated in this current year and in the two previous years	40%

- Individuals (Personal Income Tax) may deduct 80% of the amount of their full donation for contributions of up to 150 euros per year from their income tax for 2021 and 2022. From that amount, the deduction will be an additional 35% or 40% if they have been collaborating with us for at least 3 consecutive years ~~in~~ contributing the same amount or more, and with a limit of 10% of the taxable base.
- Legal Entities may deduct 35% of your full donation for corporate tax purposes. If you have been collaborating with us for at least 3 consecutive years and have contributed the same amount or more, the deduction will be 40%, with a limit of 10% of the taxable base.

In order to inform the Tax Office of the amount of the donations it is essential to provide the tax data.