

DONATIONS: TAX BENEFITS IN SPAIN

TAX BENEFITS for donations in Spain only applicable to individuals paying taxes in Spain.

INDIVIDUALS WORKING IN SPAIN

Concept	Explanation	€	%
Maximum amount to be tax benefitted	10% of the gross earnings taxed in Spain for each individual		
Tax benefit	1 st part: first 150€ donated	150€	75%
	2 nd part: the rest of the amount donated	rest	30%

EXAMPLES FOR INDIVIDUALS

Concept	Scenario 1	Scenario 2	Scenario 3	Scenario 4
Individual gross earnings (I)	40.000€	60.000€	100.000	200.000
Cap Tax Benefit donation 10% (I)	4.000€	6.000€	10.000€	20.000€
Amount donated	500€	600€	1.000€	10.000€
Tax Benefit:				
1 st (150€)	112,50€	112,50€	112,50€	112,50€
2 nd (amount donated – 150€)*30%	105,00€	135,00€	255,00€	2.955,00€
Total	217,50€	247,50€	367,50€	3.067,50€
Tax benefit rate	43,50%	41,25%	36,75%	30,68%