



## 2018 LOW-COST TOKEN ITEMS & SAFE HARBORS FOR GIFT PREMIUMS

UNIVERSITY OF HAWAII FOUNDATION

### PER INTERNAL REVENUE SERVICE:

**LOW-COST TOKEN ITEMS:** A full value deduction is allowable if an item costs the charity less than \$10.90, bears the charity's name or logo, and is given in return for a donation of more than \$54.50.

**SAFE HARBOR FOR GIFT PREMIUMS:** A full value deduction is also allowed if the value of all benefits received in connection with the gift does not exceed 2% of the gift or \$109, whichever is less. These figures are indexed annually for inflation.

<u>Gift Amount</u>	<u>Allowable Premium</u>	<u>Gift Amount</u>	<u>Allowable Premium</u>	<u>Gift Amount</u>	<u>Allowable Premium</u>	<u>Gift Amount</u>	<u>Allowable Premium</u>
\$25	0.50	\$1,125	22.50	\$2,325	46.50	\$ 3,525	70.50
\$30	0.60	\$1,150	23.00	\$2,350	47.00	\$ 3,550	71.00
\$35	0.70	\$1,175	23.50	\$2,375	47.50	\$ 3,575	71.50
\$40	0.80	\$1,200	24.00	\$2,400	48.00	\$ 3,600	72.00
\$45	0.90	\$1,225	24.50	\$2,425	48.50	\$ 3,625	72.50
\$50	1.00	\$1,250	25.00	\$2,450	49.00	\$ 3,650	73.00
\$75	10.90	\$1,275	25.50	\$2,475	49.50	\$ 3,675	73.50
\$100	10.90	\$1,300	26.00	\$2,500	50.00	\$ 3,700	74.00
\$125	10.90	\$1,325	26.50	\$2,525	50.50	\$ 3,725	74.50
\$150	10.90	\$1,350	27.00	\$2,550	51.00	\$ 3,750	75.00
\$175	10.90	\$1,375	27.50	\$2,575	51.50	\$ 3,775	75.50
\$200	10.90	\$1,400	28.00	\$2,600	52.00	\$ 3,800	76.00
\$225	10.90	\$1,425	28.50	\$2,625	52.50	\$ 3,825	76.50
\$250	10.90	\$1,450	29.00	\$2,650	53.00	\$ 3,850	77.00
\$275	10.90	\$1,475	29.50	\$2,675	53.50	\$ 3,875	77.50
\$300	10.90	\$1,500	30.00	\$2,700	54.00	\$ 3,900	78.00
\$325	10.90	\$1,525	30.50	\$2,725	54.50	\$ 3,950	79.00
\$350	10.90	\$1,550	31.00	\$2,750	55.00	\$ 4,000	80.00
\$375	10.90	\$1,575	31.50	\$2,775	55.50	\$ 4,050	81.00
\$400	10.90	\$1,600	32.00	\$2,800	56.00	\$ 4,100	82.00
\$425	10.90	\$1,625	32.50	\$2,825	56.50	\$ 4,150	83.00
\$450	10.90	\$1,650	33.00	\$2,850	57.00	\$ 4,200	84.00
\$475	10.90	\$1,675	33.50	\$2,875	57.50	\$ 4,250	85.00
\$500	10.90	\$1,700	34.00	\$2,900	58.00	\$ 4,300	86.00
\$525	10.90	\$1,725	34.50	\$2,925	58.50	\$ 4,350	87.00
\$550	11.00	\$1,750	35.00	\$2,950	59.00	\$ 4,400	88.00
\$575	11.50	\$1,775	35.50	\$2,975	59.50	\$ 4,450	89.00
\$600	12.00	\$1,800	36.00	\$3,000	60.00	\$ 4,500	90.00
\$625	12.50	\$1,825	36.50	\$3,025	60.50	\$ 4,550	91.00
\$650	13.00	\$1,850	37.00	\$3,050	61.00	\$ 4,600	92.00
\$675	13.50	\$1,875	37.50	\$3,075	61.50	\$ 4,650	93.00
\$700	14.00	\$1,900	38.00	\$3,100	62.00	\$ 4,700	94.00
\$725	14.50	\$1,925	38.50	\$3,125	62.50	\$ 4,750	95.00
\$750	15.00	\$1,950	39.00	\$3,150	63.00	\$ 4,800	96.00
\$775	15.50	\$1,975	39.50	\$3,175	63.50	\$ 4,850	97.00
\$800	16.00	\$2,000	40.00	\$3,200	64.00	\$ 4,900	98.00
\$825	16.50	\$2,025	40.50	\$3,225	64.50	\$ 4,950	99.00
\$850	17.00	\$2,050	41.00	\$3,250	65.00	\$ 5,000	100.00
\$875	17.50	\$2,075	41.50	\$3,275	65.50	\$ 5,050	101.00
\$900	18.00	\$2,100	42.00	\$3,300	66.00	\$ 5,100	102.00
\$925	18.50	\$2,125	42.50	\$3,325	66.50	\$ 5,150	103.00
\$950	19.00	\$2,150	43.00	\$3,350	67.00	\$ 5,200	104.00
\$975	19.50	\$2,175	43.50	\$3,375	67.50	\$ 5,250	105.00
\$1,000	20.00	\$2,200	44.00	\$3,400	68.00	\$ 5,300	106.00
\$1,025	20.50	\$2,225	44.50	\$3,425	68.50	\$ 5,350	107.00
\$1,050	21.00	\$2,250	45.00	\$ 3,450	69.00	\$ 5,400	108.00
\$1,075	21.50	\$2,275	45.50	\$ 3,475	69.50	\$ 5,450	109.00