



UNIVERSITY
of HAWAII®
FOUNDATION

2023 LOW-COST TOKEN ITEMS & SAFE HARBORS FOR GIFT PREMIUMS
UNIVERSITY OF HAWAII FOUNDATION

LOW-COST TOKEN ITEMS: A full value deduction is allowable if an item costs the charity less than \$12.50, bears the charity's name or logo, and is given in return for a donation of more than \$62.50.

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 \$125, whichever is less. These figures are indexed annually for inflation.

| Gift Amount | Allowable Premium | Gift Amount | Allowable Premium | Gift Amount | Allowable Premium | Gift Amount | Allowable Premium |
|--------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------------|--------------------|--------------------------|
| \$25 | 0.50 | \$1,050 | 21.00 | \$2,600 | 52.00 | \$4,150 | 83.00 |
| \$30 | 0.60 | \$1,100 | 22.00 | \$2,650 | 53.00 | \$4,200 | 84.00 |
| \$35 | 0.70 | \$1,150 | 23.00 | \$2,700 | 54.00 | \$4,250 | 85.00 |
| \$40 | 0.80 | \$1,200 | 24.00 | \$2,750 | 55.00 | \$4,300 | 86.00 |
| \$45 | 0.90 | \$1,250 | 25.00 | \$2,800 | 56.00 | \$4,350 | 87.00 |
| \$50 | 1.00 | \$1,300 | 26.00 | \$2,850 | 57.00 | \$4,400 | 88.00 |
| \$55 | 1.10 | \$1,350 | 27.00 | \$2,900 | 58.00 | \$4,450 | 89.00 |
| \$60 | 1.20 | \$1,400 | 28.00 | \$2,950 | 59.00 | \$4,500 | 90.00 |
| \$63 | 12.50 | \$1,450 | 29.00 | \$3,000 | 60.00 | \$4,550 | 91.00 |
| \$70 | 12.50 | \$1,500 | 30.00 | \$3,050 | 61.00 | \$4,600 | 92.00 |
| \$80 | 12.50 | \$1,550 | 31.00 | \$3,100 | 62.00 | \$4,650 | 93.00 |
| \$90 | 12.50 | \$1,600 | 32.00 | \$3,150 | 63.00 | \$4,700 | 94.00 |
| \$100 | 12.50 | \$1,650 | 33.00 | \$3,200 | 64.00 | \$4,750 | 95.00 |
| \$150 | 12.50 | \$1,700 | 34.00 | \$3,250 | 65.00 | \$4,800 | 96.00 |
| \$200 | 12.50 | \$1,750 | 35.00 | \$3,300 | 66.00 | \$4,850 | 97.00 |
| \$250 | 12.50 | \$1,800 | 36.00 | \$3,350 | 67.00 | \$4,900 | 98.00 |
| \$300 | 12.50 | \$1,850 | 37.00 | \$3,400 | 68.00 | \$4,950 | 99.00 |
| \$350 | 12.50 | \$1,900 | 38.00 | \$3,450 | 69.00 | \$5,000 | 100.00 |
| \$400 | 12.50 | \$1,950 | 39.00 | \$3,500 | 70.00 | | |
| \$450 | 12.50 | \$2,000 | 40.00 | \$3,550 | 71.00 | | |
| \$500 | 12.50 | \$2,050 | 41.00 | \$3,600 | 72.00 | | |
| \$550 | 12.50 | \$2,100 | 42.00 | \$3,650 | 73.00 | | |
| \$600 | 12.50 | \$2,150 | 43.00 | \$3,700 | 74.00 | | |
| \$650 | 13.00 | \$2,200 | 44.00 | \$3,750 | 75.00 | | |
| \$700 | 14.00 | \$2,250 | 45.00 | \$3,800 | 76.00 | | |
| \$750 | 15.00 | \$2,300 | 46.00 | \$3,850 | 77.00 | | |
| \$800 | 16.00 | \$2,350 | 47.00 | \$3,900 | 78.00 | | |
| \$850 | 17.00 | \$2,400 | 48.00 | \$3,950 | 79.00 | | |
| \$900 | 18.00 | \$2,450 | 49.00 | \$4,000 | 80.00 | | |
| \$950 | 19.00 | \$2,500 | 50.00 | \$4,050 | 81.00 | | |
| \$1,000 | 20.00 | \$2,550 | 51.00 | \$4,100 | 82.00 | | |