

More and more businesses are offering Payroll Giving to their employees as it is one of the simplest and most effective ways for your employees and your business to support the RSPCA.

Establishing Payroll Giving can be good for business as it shows your employees and customers that your business is community minded and committed to supporting the work of the RSPCA.

**To establish a Payroll Giving Program in your business, we suggest you follow these simple steps. It's as easy as 1-2-3.**

**1. Decide which charities (with Deductible Gift Recipient status) you want to approach and invite them to participate in your Payroll Giving program.**

You may wish to ask your employees which charities they would like to support. Contact the selected charities to obtain their ABN, banking details and DGR status (in order for transactions to be made).

**2. Find out and record which of your employees would like to participate, how much they are willing to donate and which charity they would like to donate to.**

**3. At each pay cycle this deduction is made after calculating the employee's superannuation contributions but before deducting Pay as You Go tax. This way your employee gets the tax benefit straight away. Simply follow these steps:**

- a) calculate gross earnings
- b) calculate total amount of donations
- c) subtract the total donation amount (b) from the gross earnings (a)
- d) use the amount calculated at (c) and find the 'earnings' figure of the relevant tax table
- e) determine the amount of tax to be withheld
- f) following this pay cycle, transfer total employee donations and any business 'matched' donations (in one transaction) to the RSPCA and provide remittance advice of the transfer then
- g) the RSPCA can provide a tax deductible receipt to your business for any 'matched' donations.

### **Some other important things to note about Payroll Giving**

Personal information of employees who participate in Payroll Giving Programs is subject to privacy laws and cannot be released to participating charities without the express, written permission of each employee. This consent can be obtained by including a "tick-box" on your employee registration form.

If your employee is happy to release this information (name, email, contact number) to the RSPCA, these details can be supplied with your business remittance advice.

The RSPCA would like the opportunity to contact these employees at times throughout the year to ensure they are kept up to date with RSPCA news and can see how their donation is making a difference.

