



About Transnational Giving Europe

Cross-border philanthropy in Europe is now a reality. MIT supporters in a number of European countries can make tax-efficient contributions to the *MIT Foundation (UK)*, a UK charity, through the Transnational Giving Europe (TGE) network.

TGE is a partnership of 20 leading European foundations that enables donors resident in one of the participating countries (both corporations and individuals) to provide financial support to nonprofit organizations in other member countries, while benefiting directly from the tax advantages provided for in the legislation of their country of residence.

To use the scheme and be eligible to receive a tax benefit in your country of residence, you must:

- Be resident in any of the participating countries;
- Donate to a TGE-approved charitable organization in any of the other countries in the network.

How it Works

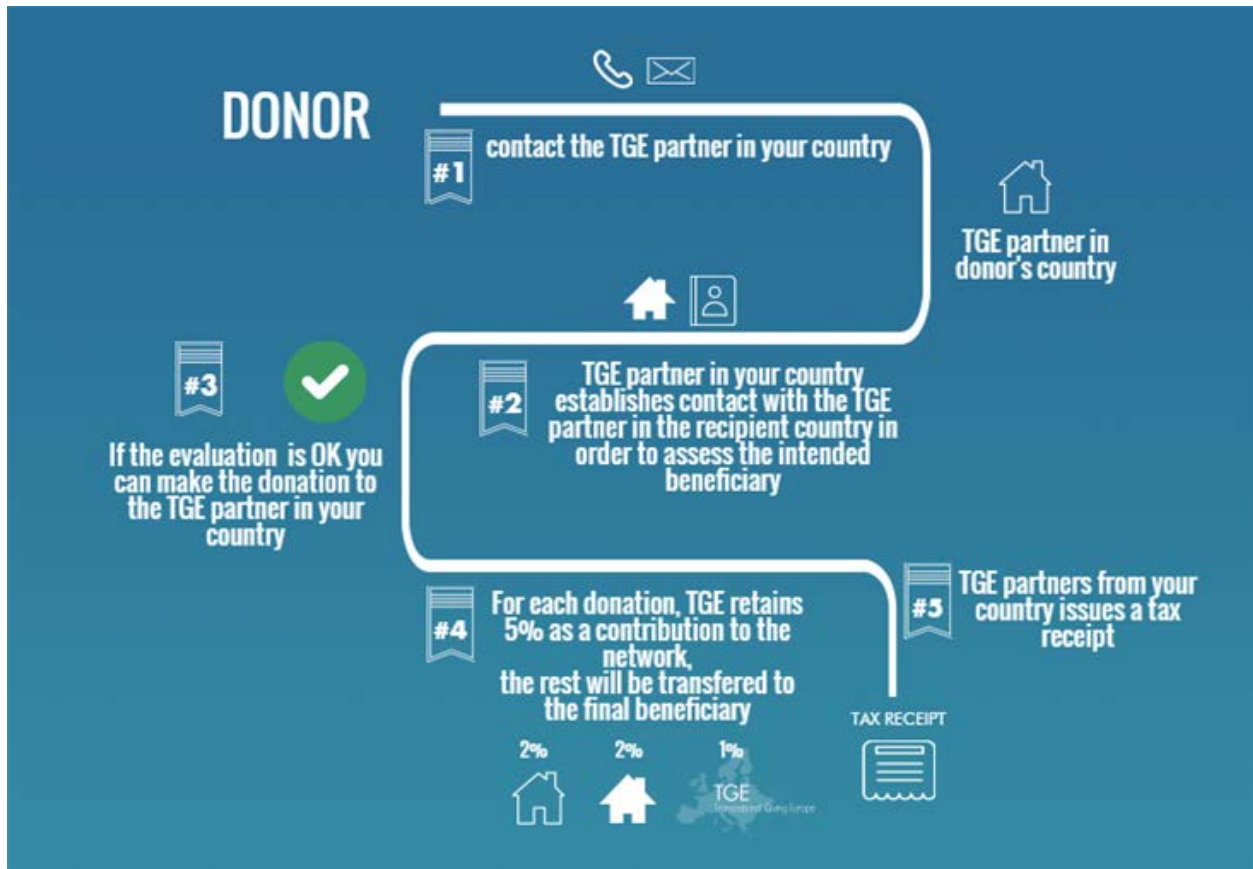
You make your gift to the TGE foundation partner in your country of residence. The foundation then provides you with all the fiscal advantages, including a tax receipt. Based on the foundation's distribution schedule, your gift is then transferred to your intended foreign beneficiary – in this case, the *MIT Foundation UK*.

Types of Gift and Currencies

Only wire gifts in US Dollars, Euros, GBP (UK), CHF (Switzerland) and Zloties (Poland) are accepted at this time.

Fees

TGE charges operational fees that will be deducted from the gift: 5% up to 100,000€, 1% above this, and capped at a maximum fee of 15,000€. Remitting banks also charge transactional fees that vary from bank to bank.



Example

Donor lives and pays taxes in Italy. S/he wants to make a gift to MIT but is interested in the availability of any gift tax deduction for the gift.

1. Donor contacts MIT and is provided with information on the opportunity to make a tax-efficient gift to MIT through the TGE network and the *MIT Foundation*.
2. If Donor is interested in pursuing this method of making a gift, s/he is provided with a contact at the local TGE partner in their country of residence (the "Local TGE Partner") for instructions on how to make the gift.
3. The Local TGE Partner contacts the UK TGE partner, *Charities Aid Foundation ("CAF")*, for confirmation on the grant eligibility of *MIT Foundation*.
4. Once the Local TGE Partner receives confirmation from *CAF* on the eligibility of the *MIT Foundation* to receive grants, it contacts the Donor with instructions on how to make a gift to the Local TGE Partner.
5. The Local TGE Partner issues a receipt to the Donor for the full amount of the gift.
6. The Local TGE Partner then makes a grant of the Donor's gift, less 5%, directly to the *MIT Foundation*:
 - I. 2% retained by the Local TGE Partner;
 - II. 2% transferred to the TGE member in the recipient country (in the case of the *MIT Foundation*, this will always be a transfer to *CAF*); and
 - III. 1% transferred to the TGE.
7. Upon receipt of the grant from the Local TGE Partner, the trustees of *MIT Foundation* make distribution of the gift to the Institute.

European Foundations (TGE Partners)

For further information, donors should contact the relevant foundation in the country from which they wish to make their gift.

Austria - Stiftung Philanthropie Österreich

Burgring 16, 8010 Graz
Tel. : +43-(0)1-275 52 98-0
Email: office@stiftung-oesterreich.at
Website: <http://www.stiftung-oesterreich.at/>

Belgium – King Baudouin Foundation

Rue Brederodestraat 21
1000 Brussels, Belgium
Tel.: +32-2-549 02 31
Email: tge@kbs-frb.be
Website: <http://www.kbs-frb.be/>

Bulgaria - Bulgarian Charities Aid Foundation (BCAF)

65 Vitosha blvd, 2nd floor Sofia 1000, Bulgaria
Tel: +359-2-981 19 01
Email: tge@bcause.bg
Website: <http://www.bcaf.bg/>

Croatia - European Foundation for Philanthropy and Society Development

Europska zaklada za filantropiju i društveni razvoj Heinzelova 62A 10000 Zagreb Hrvatska, Croatia
Tel. : +385 1 6458 949
Email: tge@europskazaklada-filantropija.hr
Website: <http://europskazaklada-filantropija.hr/>

France - Fondation de France

40 Avenue Hoche
75008 Paris, France
Tel.: +33-1-44 21 87 60
Email: tge@fdf.org
Website: <http://www.fdf.org/>

Starting in August 2012, French tax authorities prohibit French donors from making tax-effective donations to any organization that re-grants the funds outside of Europe. This ruling may change, but it is active for now.

Germany - Maecenata Stiftung

Rungestraße 17
10179 Berlin, Germany
Tel. : +49 30 2838 7909
Email: tge@maecenata.eu
Website: <http://www.maecenata.eu>

Great Britain - CAF – Charities Aid Foundation

Kings Hill, West Malling Kent ME19 4TA, United Kingdom

Tel. : +44-3000-123 380

Email: tge@cafonline.org

Website: <http://www.cafonline.org>

Hungary - Carpathian Foundation Hungary

HU-3300 Eger Felvégi Str 53 Hungary

Tel: +36-36-516 750

Email: TGE@cfoundation.org

Website: <http://www.carpathianfoundation.org>

Ireland - The Community Foundation for Ireland

32 Lower O'Connell St Dublin 1, Ireland

Tel. : +385 1 6458 949

Email: tge@foundation.ie

Website: <http://www.foundation.ie/>

Italy - Fondazione Vita Giving Europe Onlus

Via dei Missaglia, 89 - 20142 Milano, Italy

Tel. : +39 02 84578657

E-mail: tge@vitagiving.org

Website: <http://www.vitagiving.org/>

Tax-effective donations in Italy are restricted to financial aid. However, there are no restrictions on the student beneficiaries' nationality.

Luxembourg - Fondation de Luxembourg

12 Rue Erasme BP 281

2012 Luxembourg, Luxembourg

Tel.: +352-274 748 1

E-mail: tge@fdlux.lu

Website: <http://www.fdlux.lu/>

Luxembourg implemented the ECJ (European Court of Justice) ruling on cross-border giving within the European Union. Donors in Luxembourg are free to donate tax effectively within the EU without the restrictions in place for other TGE donors.

Netherlands - Oranje Fonds

Maliebaan 18

3581 CP Utrecht, The Netherlands

Tel. : +31 30 233 9344

E-mail: tge@oranjefonds.nl

Website: <http://www.oranjefonds.nl/>

Poland - Foundation for Poland

ul. Kłopotowskiego 6/61 03-717 Warsaw, Poland

Tel.: +48-22-54 25 880

E-mail: tge@fdp.org.pl

Website: <http://www.fdp.org.pl/>

Portugal - Fundacao Oriente

R. do Salitre, 66-68 1269-065 Lisboa Portugal

Tel. : +351-213585200

Email: administracao@foriente.pt

Website: <http://www.foriente.pt>

Romania - Odorheiu Secuiesc Community Foundation

Kossuth Lajos 20 535600 Odorheiu Secuiesc, Harghita, Romania

Tel. : +40 741 655 773

Email: szka@szka.org

Website: <http://www.szka.org/>

Slovakia - Carpathian Foundation Slovakia

Letna 27 040 01 Kosice Slovakia

Tel: +421 55 6221152

Email: info@karpatskanadacia.sk

Website: <http://www.karpatskanadacia.sk>

Slovenia - SKUP Skupnost privatnih zavodov

Britof 469 4000 Kranj, Slovenia

Tel: +386 4 23 448 04

Email: info@skup.si

Website: <http://www.skup.si>

Spain - Fundación Empresa y Sociedad (Social Integration, Employment, Entrepreneurship, Education, Health and Environment)

Padre Damián 2, 28036 Madrid

Tel. : + 34 91 564 78 93

Email: fabad@empresaysociedad.org

Website: <http://www.empresaysociedad.org>

Switzerland - Swiss Philanthropy Foundation

Rue De-Grenus 3 - Case postale 2097 1211 Genève 1 Switzerland

Tel.: +41-22-732 55 54

Email: tge@swissphilanthropy.ch

Website: <http://www.swissphilanthropy.ch/>

Other Resources

Additional information about European cross-border giving can be obtained from:

- ❖ TGE, www.transnationalgiving.eu
- ❖ MIT Giving, <https://giving.mit.edu/>