Table 1: Illustration of impact of gift aid - for individuals and sports clubs
£100 cash payment by donor

£	20% Basic rate	40 % Higher rate	50% Additional Rate
Gift aid relief for individuals			
'Gross' equivalent	125	125	125
'Income tax' at source	(25)	(25)	(25)
Paid by donor	**100**	**100**	**100**
Tax relief to donor	-	(25)	(37.5)
Net cost to donor [1]	**100**	**75**	**62.5**

[1] the gross equivalent less income tax payable at the highest rate ie. 20%, 40% or 50%.

Table 2: Gift aid relief - the tax subsidy

£	20% Basic rate	40 % Higher rate	50% Additional Rate
Net cost to individual	100	75	62.5
Tax subsidy	25	50	62.5
Received by club	**125**	**125**	**125**

Tim Baldwin
20th December 2011

Table 1: Illustration of impact of gift aid - for individuals and sports clubs
£100 net cost to donor

£ (to the nearest £1)	20% Basic rate	40 % Higher rate	50% Additional Rate
Gift aid relief for individuals			
'Gross' equivalent	125	166	200
'Income tax' at source	(25)	(33)	(40)
Paid by donor	**100**	**133**	**160**
Tax relief to donor	-	(33)	(60)
Net cost to donor [1]	**100**	**100**	**100**

[1] the gross equivalent less income tax payable at the highest rate ie. 20%, 40% or 50%.

Table 2: Gift aid relief - the tax subsidy

£	20% Basic rate	40 % Higher rate	50% Additional Rate
Net cost to individual	100	100	100
Tax subsidy	25	66	100
Received by club	**125**	**166**	**200**

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