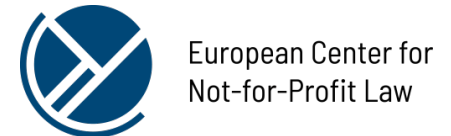
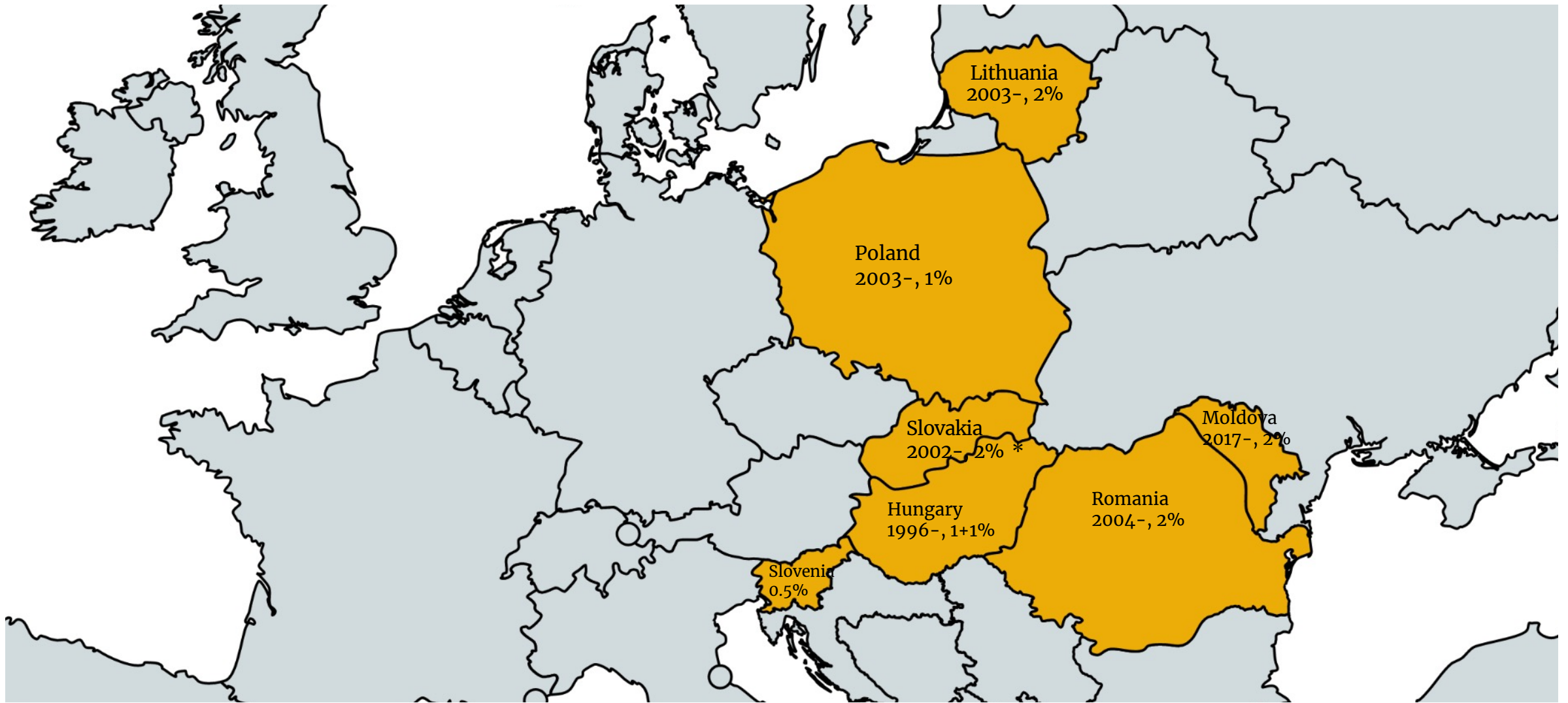


Percentage designation mechanism

Eszter Hartay, ECNL
24 June 2021





*Slovakia: *Individuals*: 2% (3% from volunteers in case volunteer worked at least for 40 hours) of personal income tax; *Legal entities*: 1% (2% in case of additional gift of at least 0,5%) of corporate income tax.

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Benefits


- An investment in the civil society sector and participatory democracy
- Important contribution to increasing taxpayers' awareness and participation
- Raises extra and alternative funds for the CSO sector
- Promotes the culture of philanthropy and the CSO sector
- Promotes the improvement of communication and development of efficient and diverse interaction with citizens

Comparative practices

Country	Year	Number of beneficiary CSO	Number of designating taxpayers	Total designated amount
Hungary				
	First year (1997)	Around 16,000	Over 1 million	
	Recent year (2020)	27,856	1,644,617	27,491,472 EUR
Moldova				
	First year (2017)	302	16,182	210,000 EUR
	Recent year (2021)	Don't know yet In 2020: 534	36,592	440,149 EUR

Recommendations



- Keep it simple!
 - It is not an omnipotent tool– complements other types of support
 - The percentage designation is not an alternative to philanthropy
 - Awareness raising is a joint effort of civil society and the state institutions
- 

THANK YOU!

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