

ANNEX C-4: MEASURES TO ENCOURAGE PHILANTHROPY AND VOLUNTEERISM

(A) Encouraging Singaporeans to Give Back

Enhanced Support for SG Cares

SG Cares is a national movement to build a caring society, and support Singaporeans who want to volunteer and contribute towards helping others.

We will enhance Giving.sg, our online one-stop platform for all givers, to more effectively match donors and volunteers with charities that require support. We will also re-design more roles in the social service sector to create more volunteer opportunities and meaningful and effective volunteer experiences.

More Information

Please visit www.sgcares.sg.

Expansion of and Top-up to the Community Silver Trust (CST) Fund

The Community Silver Trust (CST) Fund provides dollar-for-dollar matching on donations to Voluntary Welfare Organisations (VWOs) that provide long-term care services. This matching enables these VWOs to build up their capabilities and programmes to better deliver care to our seniors. Over six years, we have matched around \$500 million in donations raised by more than 80 VWOs.

To support a wider range of programmes, we will expand the CST by adding active ageing programmes as qualifying programmes, and match donations raised for active ageing. In addition, we will provide a \$300 million top-up to the fund, to support all qualifying activities.

More Information

Please visit <http://www.aic.sg/for-community-care-partners/cst>.

Extension of the 250% Tax Deduction for Qualifying Donations

To continue to encourage Singaporeans to give back to community, we will extend tax deduction for qualifying donations made to Institutions of a Public Character (IPCs) and other qualifying recipients, for another three years, for donations made on or before 31 December 2021.

Table 1: Eligibility Criteria

Donation Scheme	Eligible Recipient	Eligible Donor
Cash donations	Any IPC and the Singapore Government	All donors
Gift of shares listed on the Singapore Exchange (SGX) or of units in unit trusts traded in Singapore or listed on the SGX	Any IPC	Individual donors only
Gifts of artefacts	Approved museums (approval by the National Heritage Board (NHB))	All donors
Donation of public sculptures	Approved recipients (approval by the NHB)	All donors
Gifts of parcels of land or buildings	Any IPC	All donors

More Information

Donors can visit <https://www.iras.gov.sg/irashome/Other-Taxes/Charities/Donations-and-Tax-Deductions/> or contact Inland Revenue Authority of Singapore (IRAS) at 1800-356-8622 (for corporate donors) or 1800-356-8300 (for individual donors).

IPCs can also contact Charities Hotline at 6337 6597 or email MCCY_Charities@mccy.gov.sg.

Enhanced Support for Community Development Councils (CDCs) by Increasing the CDC Matching Grant Cap

Our Community Development Councils (CDCs) play a critical role in fostering community development and ownership, including the provision of local social assistance to the needy.

To further support our CDCs, we will increase the CDC Matching Grant cap from the current \$24 million per year to \$40 million per year, from FY2018 onwards.

The Government will match \$3 for every \$1 that CDCs raise, up to the per-year cap.

(B) Encouraging Corporate Giving

Extension of the Business and Institution of a Public Character Partnership Scheme (BIPS)

BIPS was announced as a pilot scheme at Budget 2016. Under BIPS, businesses enjoy a 250% tax deduction on wages and incidental expenses when they send their staff to volunteer and provide services to IPCs, including secondments, subject to IPCs' agreement.

The qualifying expenditure is subject to a cap of \$250,000 per business per year of assessment and \$50,000 per IPC per calendar year.

To continue supporting employee volunteerism through businesses, we will extend BIPS for qualifying expenditure till 31 December 2021.

Ministry of Finance (MOF)/IRAS is reviewing the administrative processes for BIPS based on feedback and suggestions received. Details of any change will be announced in the second half of 2018. The administrative processes for BIPS remain the same in the interim.

More Information

Businesses can visit

<https://www.iras.gov.sg/irashome/Schemes/Businesses/Business-and-IPC-Partnership-Scheme--BIPS-/> or contact IRAS at 1800-356-8622 or ctmail@iras.com.

Interested IPCs can visit

<https://www.charities.gov.sg/Publications/Pages/Publications.aspx>; contact Charities Hotline at 6337 6597; or email MCCY_Charities@mccy.gov.sg.

Extension of SHARE as One

Community Chest (ComChest) is the fund-raising and engagement arm of the National Council of Social Services (NCSS). SHARE is ComChest's platform for regular donations, where individuals can donate either through: (i) payroll giving; (ii) credit card; or (iii) GIRO.

SHARE as One was announced at Budget 2016. Under this scheme, the Government provided dollar-for-dollar matching for new and incremental donations to SHARE (over and above FY2015's donation levels), from FY2016 to FY2018.

We will extend SHARE as One by three years to FY2021, in view of positive outcomes, so that more corporates can support SHARE. In particular, we encourage corporates to automatically enrol employees onto SHARE.

More Information

Corporates which are interested in supporting SHARE can visit <http://www.shareasone.sg> or contact ComChest at 6210 2573/ 6210 2524.

Matching Grant for Empowering for Life Fund (ELF)

The new Empowering for Life Fund (ELF) is a five-year fund set up under the President's Challenge 2018 that will support a broad range of programmes providing skills-upgrading and employment for the most vulnerable, to encourage self- and family-reliance. This was announced by the President on 11 Feb 2018.

To encourage community participation, we will match dollar-for-dollar any donations to the ELF.

More information

Please contact NCSS at pc_enquiry@ncss.gov.sg.