

## Tax-Deductible Donations

The organization World Doctors Italy is registered in the National Single Registry of the Third Sector (RUNTS) under the category Volunteer Organizations (EO/ODV) with the entry number 48809 since 16 September 2022.

Therefore, your donations are legally entitled to tax benefits.

In Italy, there are two ways to benefit from tax advantages on donations:

### 1. Tax Reduction (detrazione)

For individuals – Art. 83, paragraph 1, Legislative Decree 117/2017

You can deduct 35% of your donation, up to a maximum amount of 30,000 euros, directly from the personal income tax you owe. This means that your tax is reduced by 35% of the donated amount.

Example:

You donate €100 → You deduct €35 directly from your tax. Your tax liability decreases by €35.

### 2. Income Deduction (deduzione)

For individuals and companies – Art. 83, paragraph 2, Legislative Decree 117/2017

Alternatively, you can deduct the donation as a special expense from your taxable income.

This reduces the income on which your tax is calculated. Up to 10% of your total income can be deducted in this way.

Example:

You donate €100 → You deduct €100 from your taxable income.

Your tax is reduced according to your personal tax rate.

Which option is most advantageous for you depends on your personal tax situation.