



## Guidance on Letter of Support (Gift Deed)

(legally binding obligation over 10 years)

### General

1. Gifts (the contribution) given in accordance with a Gift Deed (declaration of obligation) can be deducted on the Tax statement according to the Danish Income Tax Act, paragraph 12. The right to deduct is capped at 15% of personal income + positive net capital income. Regardless of income size, however, there is always a deduction right for up to 15,000 DKK.
2. A Gift Deed is personal and can be drawn up by any adult person, regardless of membership in Hillsong Denmark. The Gift Deed ceases in the event of the donor's death and cannot be enforced against the estate.
3. The Gift Deed only applies to the person who has signed the declaration of obligation. Therefore, a spouse must sign their own Gift Deed to obtain tax deduction on contributions made. It is important that the name of the obligated party is clearly stated on the payments.
4. It is recommended that the Gift Deed contribution be paid evenly distributed throughout the year. The entire amount must be paid by the end of the year. If the Gift Deed contribution is calculated from the current year's income, any remaining amount may be paid when the annual statement from SKAT is received in the following year.
5. The Gift Deed is legally binding for a period of 10 years. Upon resignation from Hillsong Denmark, the Gift Deed can be terminated with a signed resignation.
6. Hillsong Denmark is subject to a mandatory reporting obligation, which means that Hillsong Denmark must report the contribution to SKAT in order for the donor to obtain a deduction.
7. A Gift Deed is a legally binding obligation. This implies that the recipient of the Gift Deed is obliged to ensure that the contribution is paid, if necessary through legal means. This implies that Hillsong Denmark has the right to access the donor's annual statement when the contribution is a percentage.
8. If the contribution is a percentage of income, the donor is obliged to give Hillsong Denmark access to tax information in order to verify that the correct contribution is paid. This can be done by allowing Hillsong Denmark access to retrieve the annual statement on SKAT's website or by submitting the annual statement to Hillsong Denmark ([finance@hillsong.dk](mailto:finance@hillsong.dk)) each year.
9. If legislation changes so that the gift can no longer be deducted from taxable income, the obligation ceases.



## CHAMPIONING THE CAUSE OF THE LOCAL CHURCH

### PRACTICAL INFORMATION?

#### How do I fill out the Gift Deed form?

##### General

- Decide on either a percentage-based Gift Deed or a fixed amount Gift Deed.
- The declaration of obligation is legally binding for a period of 10 years.

##### **Gift Deed on a fixed amount:**

- No calculation is needed.
- It is recommended to carefully consider the amount's size and ensure that the amount is not set higher than the obligation can be met each year for the next 10 years.
- You do not need to document your income to Hillsong Denmark.
- The amount must be received by Hillsong Denmark before the end of the year.

##### **Gift Deed on a percentage:**

- Your gift follows your income. If there are periods where you have a lower income, then you are obligated to a lower amount.
- Decide whether the basis for your Gift Deed should be calculated from A-income (before AM contribution), Personal income (after AM contribution), or Taxable income.
- Decide whether the calculation should be for the current year or the previous year.
- It is noted that the income must be documented to Hillsong Denmark. To calculate whether the contributions match the obligation, a power of attorney can be given for the annual statement on SKAT.dk or the annual statement can be sent to Hillsong Denmark, Finance.

#### TYPICALLY correspond to your:

1. A-income (before AM contribution)
2. Personal income (after AM contribution)
3. Taxable income

Where do you find the numbers on your annual statement? There is a circle around the numbers on the annual statement that shows you where to find the numbers:

#### **Declaration of income:**

	Before	After		
	Rubric	AM-contribution	AM-contribution	AM-contribution
Personal Income				
Salary, board fees, multimedia, fringe benefits, etc.	11	133,635	10,690	122,945
Pensions, daily allowances, scholarships, etc.	16	62,989	0	62,989
Group life insurance, payouts, personal goods, etc.	17	2,602	0	2,602
Personal Income	1		2	188,536
Taxable Income				
Personal income				188,536
Capital income			-	33,116
Allowable deductions			-	13,749
Taxable Income	3			141,671



## How do I get a deduction?

- Hillsong Denmark is obligated to report your donations to SKAT in January of the following year. This is done using your CPR number, which you have provided on the donation letter.
- If you have signed a Gift Deed with a percentage rate and have paid too little by the end of the year, then the remaining amount must be paid in the following year. The right to deduction applies to all payments in the calendar year in which the payments were made.
- If you have paid too much, you can only get a deduction for your donation letter obligation in that particular year.

## Practical Information:

- A Gift Deed form is available upon request at: [Finance@hillsong.dk](mailto:Finance@hillsong.dk).
- Please kindly transfer the donation amount to the following bank account. In the text of the bank transfer, please kindly write 'P12 first name surname' (Example: P12 Hans Hansen).
- Bank: Nordea Bank Denmark A/S  
CPH: Registration and account number 0111-0716552780  
AAR: Registration and account number 2226-4396665625

## Questions!

- If you have any questions, you are welcome to write to [finance@hillsong.dk](mailto:finance@hillsong.dk).



CHAMPIONING THE CAUSE OF THE LOCAL CHURCH

## Power of Attorney for Annual Statement at SKAT

Gift Deed Obligation with Percentage Rate.

Hillsong Denmark, CVR. 3474 8446, is obligated to obtain your annual statement from SKAT for an annual reconciliation to ensure that the payments made match the obligations of the Gift Deed (applies only to Gift Deeds with a percentage rate).

This can, for example, be done by giving Hillsong Denmark the power of attorney to retrieve your annual statement from SKAT.dk, or by sending your annual statement to: [Finance@hillsong.dk](mailto:Finance@hillsong.dk).

Your information will be treated with full confidentiality and will only be accessible to the relevant employees in Finance.

How to do it:

1. Log in at [www.skat.dk](http://www.skat.dk) with MitID.
2. Select the 'Profile' tab.

A screenshot of the skat.dk website's navigation bar. The bar is dark with white text. From left to right, it includes: a logo with a crown icon, the text 'skat.dk', a lock icon followed by 'Log af' (Logout), and a menu with tabs for 'Forside' (Home), 'Arsopgørelse' (Annual Statement), 'Forskudsopgørelse' (Prepayment Statement), 'Betaling' (Payment), 'Skatteoplysninger' (Tax Information), 'Motor', 'Boligskattelån' (Mortgage Tax Loan), 'Kontakt' (Contact), and 'Profil' (Profile). The 'Profil' tab is highlighted with a red arrow pointing to it.



## CHAMPIONING THE CAUSE OF THE LOCAL CHURCH

3. In the next screen, select "Giv adgang til rådgivere eller andre":



**Profil**

<b>Giv adgang til rådgiver eller andre</b> ➤ Her kan autorisationer tilføjes, rettes og slettes	<b>Kontaktoplysninger</b> ➤ Se og ret dine kontaktoplysninger	<b>Oversigt over hændelser</b> ➤ Se en oversigt over hændelser
<b>Kvitteringer for indtastninger</b> ➤ Se dine kvitteringer	<b>Ændre TastSelv-kode</b> ➤ Her kan TastSelv-koden ændres	

4. Select "Opret ny":



**Giv adgang til rådgivere eller andre**

På denne side kan du give, ændre eller slette adgang til at se eller ændre dine oplysninger i TastSelv Borger, som du har givet til et familiemedlem eller en rådgiver.

Du kan se en liste over, hvem (cpr-, cvr- eller se-nummer) du har givet adgang til at se eller opdatere dine oplysninger i TastSelv. Hvis du vil se eller ændre de adgange, du har givet til en rådgiver, skal du markere linjen herunder og klikke på knappen "Vis/rediger".

Du kan og bør kun give adgang til de oplysninger, autorisationen skal omfatte, og som er nødvendige for autorisationshaver. Dette gøres ved at sætte flueben i adgangsboksene nedenfor. Ønsker du at fjerne en adgang, skal du slette fluebenet igen.

Gyldighedsperioden for en autorisation skal angives ud for de(n) tildelede adgang(e). Er der allerede angivet en udlebsdato, kan den rettes, hvis der ønskes en kortere eller længere gyldighedsperiode. Når du har valgt såvel omfang af autorisationen som gyldighedsperiode, skal du klikke på knappen "Godkend". Herved giver du samtykke til, at vedkommende får adgang til de valgte oplysninger i din TastSelv. En autorisation kan maksimalt tildeles for 4 år ad gangen løbende til 1. august i det fjerde år.

Du kan se dine tildelede autorisationer under fanen Giv adgang til rådgivere eller andre, herunder hvem der er autorisationshaver, hvad der er tildelt autorisation til, samt gyldighedsperioden for den pågældende adgang. På denne side har du såvel mulighed for at rette/slette en given autorisation som at oprette en ny adgang. Du kan til hvert en tid tilbagekalde et samtykke. Det betyder, at den, du har autoriseret, ikke længere har adgang til dine oplysninger.

Hvis du har spørgsmål, kan du kontakte os via kontaktfomularen eller på tlf 72 22 28 28.

**Adgange**

cpr-/cvr-/se-nummer	Navn	Status	Handling
			Opret ny

**Tilbage**



## CHAMPIONING THE CAUSE OF THE LOCAL CHURCH

5. Enter Hillsong Denmark's CVR 34748446 twice in succession and select "Næste":

skat.dk

### Giv adgang til rådgivere eller andre

- ✓ Hvem kan få adgang
- ✓ Hvordan giver man adgang
- ✓ Gyldighed
- ✓ Rette og slette autorisation

Jeg giver adgang til

Gentag venligst det indstede nummer

Tilbage Afbryd Næste

6. Scroll down and find the section "TastSelv borger" and put a check mark next to "Se årsopgørelsen m. v.".

Vælg adgang og udløbsdato til TastSelv Borger

Adgang	Udløbsdato (dd-mm-åååå)
<input type="checkbox"/> Se forskudsopgørelsen	
<input type="checkbox"/> Se og ret forskudsopgørelsen (bestil indbetalingskort)	
<input checked="" type="checkbox"/> Se årsopgørelsen mv. - Servicebrev/servicemeddelelse - Orientering om seniormedlemskab - Ejendomsskema	Udløbsdato (dd-mm-åååå)
<input type="checkbox"/> Ret årsopgørelsen	

Set the expiration date to the year after or three years ahead (access can only be given for three years at a time)

7. Select "Godkend" at the bottom of the page.

Hillsong Denmark now has access to read your annual statement. The approval must be renewed every three years. You can log in to self-service at any time and delete the access.