

# QUICK REFERENCE: GIVING MATRIX

TYPE OF GRANT MAKER		TYPE OF SUPPORT											TAXATION & LEGAL CONSTRAINTS	
Philanthropic vehicle		Equipment	Capital works	Translational research	Basic research	Clinical trials	Scholarship	Fellowship	Professorial chair	Career development	Conference	Travel	Legal requirements	Grant making guidelines
TRUST OR FOUNDATION	Private charitable trust (PCT)	✓	✓	✓	✓	✓	✓*	✓*	✓*	✓*	✓*	✓*	RI must have TCC status. May also need DGR status.	May be incorporated into trust deed or determined by trustees.
	Prescribed private fund (PPF)	✓	✓	✓	✓	✓	✓*	✓*	✓*	✓*	✓*	✓*	RI must have TCC status. Must be DGR item 1. Cannot directly fund individuals	May be incorporated into trust deed or determined by trustees.
	Public ancillary fund	✓	✓	✓	✓	✓	✓*	✓*	✓*	✓*	✓*	✓*	RI must have TCC status. Must be DGR item 1. Cannot directly fund individuals	May be incorporated into trust deed or determined by trustees.
	Deductible gift recipient (DGR) Scholarship fund	x	x	x	x	x	✓	✓	✓	✓	✓	✓	Can only fund individuals in accredited primary, secondary or tertiary education courses.	Must be Australian citizens. Open application on merit or equity.
	Non-DGR scholarship fund	x	x	x	x	x	✓	✓	✓	✓	✓	✓	Can fund individuals for charitable purposes i.e. Education.	May be limited to Australian citizens, and to certain RIs, background, gender etc.
	Managed with professional advisors	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Gift must be made to a DGR RI to gain tax deduction. Tax deduction does not apply if funding individuals direct.	Driven by personal interest.
INDIVIDUAL PHILANTHROPIST	Self-managed	✓	✓	✓	✓	✓	✓*	✓*	✓*	✓*	✓*	✓*	Must be DGR to gain tax deduction.	May choose to support individual or cause without regard to tax deduction.
	Corporate giving	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Must be DGR if business is to gain tax deduction. Note: Sponsorship arrangements are not deductible and are subject to GST.	Subject to eligibility guidelines and alignment with corporate values. May be able to fund individuals, depending on trust deed or guidelines.
CORPORATE GIVING	Workplace giving program	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	RI must have TCC status. Must be DGR item 1. Cannot directly fund individuals.	Subject to eligibility guidelines and alignment with corporate values. Must ensure not sponsorship arrangement. This is not a gift and is subject to GST.
	Ad hoc giving	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	Must be DGR if business is to gain tax deduction.	Subject to other eligibility guidelines including alignment with business values.

RI - Research institute. May be part of a university, independent research institute, or a health-related charity that provides funding for research.

TCC - Tax concession charity. A fund or institution endorsed as charitable by the Australian Tax Office.

DGR - Deductible gift recipient. Tax-deductible status has been obtained from the Australian Tax Office.

\* Cannot support individuals directly but can do so via a research institute.