



Rural Hospital Tax Credit Program

Center for Rural Health

February 13, 2018

2017 In Review

- January
 - 70% Tax Credit
 - Individual Limits of \$2,500 / \$5,000 married filing jointly
 - Corporations could take 70% of their donation up to 75% of tax liability
 - \$50 million cap
 - 50 eligible hospitals, 49 participating
- June
 - 90% Tax Credit
 - Individual Limits of \$5,000 / \$10,000 married filing jointly
 - Corporations could take 70% of their donation up to 75% of tax liability
 - \$60 million cap
 - 58 eligible hospitals in 2018, 58 participating
- 2018??



Contributions

- Less than \$10 million in tax credits were used in 2017
- Approximately \$2.5 million were claimed in Q1-Q3
- Over \$7 million in Q4 alone



Did You Tell Your Story?

- Did you tell donors why contribute?
 - 25% of the participating hospitals had no “case profile” available to the public.
- Did you tell donors how to contribute?
 - 13% had no link or process to contribute listed on their website.
- Did you tell donors what impact their contribution had on their hospital?
 - 11% of the participating hospitals had no information on what the contributions supported.



Employee Giving Program

- Helps contributors give money to the hospital without seeing much of a disruption in take home pay or money in their bank account
- Essentially the employee instructs the employer (hospital) to reduce their GA state taxes in the amount of credit they want to receive
- Employer puts that money into a separate escrow type account
- When the employee makes the contribution the employer reimburses the employee 90% of the contribution



Employee Giving Program

Payroll Deduction Calculator with biweekly - Excel

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A28

1 Georgia Rural Hospital Tax Credit Program
 2 Employee Calculation Tool
 3
 4 INSTRUCTIONS:
 5 1. SELECT YOUR STATE TAX FILING STATUS ----- Married Filing Jointly
 6
 7 2. ENTER YOUR STATE WITHHOLDING AMOUNT PER PAY PERIOD \$ 400.00
 8
 9 3. DECIDE WHICH METHOD YOU WANT TO USE TO DETERMINE YOUR CONTRIBUTION.
 10 - GO TO PART I - If you want to base your contribution on your estimated tax liability and you are starting January 1.
 11 - GO TO PART II - If you want to specify a contribution amount or you are beginning contributions after January 1.
 12 ENTER THE REQUESTED INFORMATION IN THE CELLS HIGHLIGHTED IN YELLOW AND WITH DARK BORDER
 13
 14 **PART I** Estimated Annual State Tax Liability \$ 6,000.00
 15 Maximum Tax Credit for Tax Filing Status Selected \$ 6,000.00
 16 Amount to Contribute Annually to Get the Maximum Tax Credit \$ 6,666.67
 17
 18 # of Annual Pay Periods: Quarterly Amounts
 19 24 1. Per Pay Period Payment to Dedicated Account by Employer \$ 250.00
 20
 21
 22 **PART II** Amount I want to Contribute in CY 2018 Using My Dedicated Account: \$ 1,111.11
 23 Amount of Available Tax Credit \$ 1,000.00
 24
 25 # of Pay Periods Left in CY 2018: Quarterly Amounts
 26 6 1. Per Pay Period Payment to Dedicated Account by Employer \$ 166.67
 27
 28
 29
 30 4. PROCEED TO THE "REQUEST FOR PAYMENT" TAB
 31
 32
 33
 34
 35
 36
 37

2018 CALCULATOR REQUEST FOR PAYMENT For Drop Down Lists

Ready 11:54 AM 2/9/2018 100%



Employee Giving Program

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1	Employee Name																				
2																					
3	INSTRUCTIONS:																				
4	1. DETERMINE THE TIME PERIOD FOR YOUR EMPLOYER TO MAKE PAYMENTS TO YOUR DEDICATED ACCOUNT:										PAYMENT TO DEDICATED ACCOUNT SCHEDULE										
5																					
6	Start	ENTER DATE =====>	4/1/2018	1/1/2018	\$ -	1/15/2018	\$ -	2/1/2018	\$ -	2/15/2018	\$ -	3/1/2018	\$ -	3/15/2018	\$ -	4/1/2018	\$ 166.67	4/15/2018	\$ 166.67	5/1/2018	\$ 166.67
7	End	ENTER DATE =====>	6/30/2018	5/1/2018	\$ 166.67	5/15/2018	\$ 166.67	6/1/2018	\$ 166.67	6/15/2018	\$ 166.67	7/1/2018	\$ -	7/15/2018	\$ -	8/1/2018	\$ -	8/15/2018	\$ -	9/1/2018	\$ -
8				6/1/2018	\$ 166.67	6/15/2018	\$ 166.67	7/1/2018	\$ -	7/15/2018	\$ -	8/1/2018	\$ -	8/15/2018	\$ -	9/1/2018	\$ -	9/15/2018	\$ -	10/1/2018	\$ -
9	2. SELECT HOW YOU DETERMINED YOUR CONTRIBUTION AMOUNT (from the "2018 Calculator" Tab):																				
10	Contribution amount based on: (SELECT =====>	Amount I Want to Contribute		10/1/2018	\$ -	10/15/2018	\$ -	11/1/2018	\$ -	11/15/2018	\$ -	12/1/2018	\$ -	12/15/2018	\$ -						
11																					
12	Amount of Payment per Pay Period		\$ 166.67																		
13																					
14	3. SELECT THE DAYS YOU GET PAID EACH MONTH:																				
15	Monthly Pay Periods	Select Day(s) of Month for Pay																			
16	Pay Period 1		1																		
17	Pay Period 2		15																		
18	Pay Period 3		N/A																		
19	Pay Period 4																				
20	Pay Period 5																				
21																					
22																					
23																					
24																					
25	4. SIGN THIS DOCUMENT AND PROVIDE TO YOUR PAYROLL DEPARTMENT (KEEP A COPY FOR YOUR RECORDS)																				
26																					
27	I AUTHORIZE MY EMPLOYER TO DEPOSIT THESE AMOUNTS INTO A DEDICATED ACCOUNT ON MY BEHALF. UPON REQUEST, MY EMPLOYER WILL REIMBURSE ME FROM THIS																				
28	DEDICATED ACCOUNT FOR PURPOSES OF TAX PAYMENTS TO THE STATE DEPARTMENT OF REVENUE OR TO MAKE ALLOWABLE DONATIONS TO RECEIVE AVAILABLE STATE TAX CREDITS.																				
29	I UNDERSTAND IT IS MY RESPONSIBILITY TO SATISFY STATE TAX PAYMENT REQUIREMENTS.																				
30																					
31																					
32	EMPLOYEE SIGNATURE																				
33																					
34	5. AMEND YOUR STATE OF GEORGIA EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE (FORM G-4) AND SUBMIT TO YOUR PAYROLL DEPARTMENT.																				
35	A. GO TO THIS LINK FOR A BLANK FORM:																				
36	B. ENTER THIS NUMBER ON LINE 6:																				
37	C. ADD THIS NOTE UNDERneath LINE 6:																				
	2018 CALCULATOR	REQUEST FOR PAYMENT	For Drop Down Lists																		



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