

# India Experience Donor Declaration Client Guide

FY25

This resource covers why you are required to sign a Donor Declaration annually, what information is required and FAQs to support you through this process. All Donor Declarations are issued via DocuSign.

## Background

Benevity offers a localized giving and volunteering experience for clients who have Indian employees. **Our local partner foundation in India is Online Giving Foundation (India), also referred to as OGF (India), an independent third-party public charitable trust registered under the Maharashtra Public Trusts Act, 1950.** OGF (India) works with Benevity by receiving donations from Benevity's clients and its clients' employees that are intended for vetted Indian nonprofits, aggregating and disbursing those donations and issuing tax receipts to donors via the Benevity platform.

OGF (India) must adhere to specific requirements of India's charity rules and foreign contribution laws to receive donations. More specifically, OGF (India) only accepts donations from local sources [or those that are not defined as "foreign source" in the Foreign Contribution Regulation Act (FCRA)]. To ensure legal compliance and for auditing and record-keeping purposes, **OGF (India) requires that the corporate donor/client (Client) provide a signed Donor Declaration to OGF (India) annually prior to the start of OGF (India)'s next fiscal year (April 1).**

**Each Client remitting donation monies or payroll donations from its employees to India must complete a Donor Declaration that aligns with its program set up.** The Donor Declaration form to be signed is dependent on the source of corporate funds and whether the entity used is determined to be local or foreign source under FCRA. See versions below:

### Foreign Source - Donor Declaration (Employees are Local Source)

- The Client does not have a local entity in India and its India employees are citizens of India. Sign this form if the funds you provide (match and corporate donations) are considered "foreign source" under Indian law.
- In this case, foreign source corporate funds will be remitted to Benevity's global partner foundation, The UK Online Giving Foundation (UKOGF).

### Local Source - Donor Declaration (Client and Employees are Local Source)

- The Client is/has a local entity in India which is remitting funds to OGF (India) and its India employees are citizens of India. Sign this form if you have India Experience enabled for Spark, Benevity Grants and/or Versaic by Benevity and your Indian entity is providing its funds (match and corporate donations) from a "local source" as defined under Indian law.

### **Volunteer Only Donor Declaration**

- The Client does NOT have a local entity in India and is only offering a volunteer program to its India employees. Should the Client decide to enable giving in India, it will need to complete a new Donor Declaration in advance of making any India program adjustments.

A Donor Declaration must be signed to ensure that OGF (India) is only receiving funds that are local source. Donor Declarations are issued via DocuSign upon implementation of the India Experience and renewed annually (signature required by March 31). If there are changes to a donor's status during the Donor Declaration period, you must notify Benevity to ensure that your program is adjusted accordingly. Please reach out to [Benevity's Technical Support team](#) for donor changes and/or if your program set up requires adjustment.

**Please note that Donor Declarations for OGF (India) must be submitted annually by March 31 in order for OGF (India) to receive and disburse donations for the next fiscal year.**

### **FAQs**

**Does it matter who from the company signs the Donor Declaration?** OGF (India) requires an authorized signatory to sign the Declaration. It is up to you (the Client) to determine your company's authorized signatory. If you are unsure, please consult your legal team.

**The Donor Declaration was sent to the wrong contact at the company. How do I get it to the correct person?** You can forward the email with the link to your Donor Declaration to another person, if an alternate contact is the correct individual to complete the form.

**What if there are multiple corporate entities making donations to OGF (India)?** Each corporate entity that is sending funds to OGF (India) must declare that it is not a foreign source, as defined by the FCRA (and, therefore, a local source entity). As such, each local source corporate entity must sign a separate Donor Declaration.

**I (Client) have multiple entities in India paying OGF (India). How do I get more Donor Declarations to share with these entities?** Please reach out to your CSM, Implementation Consultant and/or Project Manager. They will send you additional DocuSign forms to complete.

**How do I know if the corporate entity is considered local or foreign?** While we do not provide legal or accounting advice, generally speaking, foreign corporations that are registered outside of India are typically considered “foreign” under the law while local Indian companies that are registered and operating in India without any association to foreign corporate entities are typically considered “local” companies under the law.

The situation is slightly more nuanced for corporate entities that are registered and operating in India but are the subsidiary of, or otherwise connected to, a foreign corporate entity, or if donation funds are coming from an entity outside of India. In these circumstances, please consult your accountants or legal advisors to determine whether your organization would be considered “foreign” or “local” source and whether the source of the donation funds would be considered “foreign” under the FCRA.

**What if I am a foreign private foundation?** Since OGF (India) cannot receive and disburse foreign source funds, please speak with your Implementation Consultant, Project Manager and/or Client Success Manager to discuss your options.

**Can I make changes to the language in the Donor Declaration forms?** No. The Donor Declarations are standardized to allow OGF (India) to meet its legal and audit requirements while meeting its obligations as Benevity’s partner foundation. These forms have been co-created by OGF (India) and Benevity to ensure that the terms and conditions between you and Benevity have not been modified. As the Donor Declaration simply confirms the source of donation funds, we do not anticipate the need for revisions to set you up on an Indian localized experience. Please do not make changes to the pre-approved language to avoid the risk of having donation funds held or returned to you by OGF (India)’s bank or auditors.

**Employees must confirm their PAN and Indian citizenship prior to making their first donations in the platform. Why must we sign a Donor Declaration confirming such information on behalf of our employees?** The changes to the FCRA implemented in 2020 have increased enforcement in the sector and the risks to local re-granters in the event of an inadvertent breach. With all foreign re-granting banned for local re-granters, the impact of a breach is higher and thus the risk management controls we implement must also be higher.

Organizations are dealing with these increased regulatory risks in different ways. OGF (India) is a registered charitable trust and is legally prohibited from accepting foreign funds, so it is important that

it conducts as much due diligence as it reasonably can to ascertain that funds are local. Since Client employees are only able to use the platform if they are added to the demographic file by the Client, this serves as an additional level of due diligence (in addition to the user attestation) to ensure that only local employees can donate to OGF (India). Benevity is partnering with Clients to provide both individual online user attestations as well as corporate declarations. We are working with Clients to manage these risks proactively because any breach could jeopardize the overall ability to donate in India and risk regulatory enforcement on Benevity, OGF (India), Client in-country legal entities, as well as users/employees in-country.

**Why is my company required to provide the name, address and PAN of our local entity in India?** The name and address are required to confirm that the donation from said entity is, in fact, local source. The PAN is required to confirm that the entity is local source and will be tracked in order to provide the local corporate entity with its annual Certificate of Donation (Form 10BE).

**What if my company cannot utilize DocuSign?** Please reach out to your Implementation Consultant, Project Manager and/or Client Success Manager and they can share the Donor Declaration in a different format.

**How many signatures are required in the Donor Declaration?** Benevity requires one Donor Declaration for each corporate entity that will be remitting funds during the upcoming fiscal year. One signature is required within the Donor Declaration from your authorized signatory.

## Action Required

### Step 1: Determine which Donor Declaration aligns to your program set up

- **Foreign Source FY25 Donor Declaration (Employees are Local Source):** Applicable for Clients who do NOT have a local entity in India (Foreign Source).
- **Local Source FY25 Donor Declaration (Client and Employees are Local Source):** Applicable for Clients who are/have a local entity in India which is remitting funds to OGF (India) from (Local Source). Can be signed by a Client with India Experience enabled for Spark, Benevity Grants and/or Versaic by Benevity.
- **Volunteer Only FY25 Donor Declaration:** Applicable for Clients who do NOT have a local entity in India (Foreign Source) and are only offering a volunteer program to their India employees.

**Step 2: Complete Donor Declarations for each remitting entity and ensure the following information is provided:**

- **Requirements for Client who is 'Foreign Source' - Client who does not have local entity (Foreign Source or Volunteer Only)**
  - Signature from authorized signatory at company
  - Authorized Signatory Full Name
  - Signatory Job Title
  - Company Legal Name
  - Address of company
  - Date of signature
  
- **Requirements for a Client who is 'Local Source' - Client has a local entity remitting funds to OGF (India) (Local Source Spark, Benevity Grants and/or Versaic by Benevity)**
  - Signature from authorized signatory at company
  - Authorized Signatory Full Name
  - Signatory Job Title
  - Company Legal Name (Remitting entity in India)
  - Address of company in India
  - Permanent Account Number (PAN)
  - Date of signature

Once the DocuSign is submitted, our team will review your signed Donor Declaration(s). Your CSM/IC/PM will reach out to you if there are any issues.

If you have questions about any of the above information, please reach out to your Implementation Consultant, Project Manager and/or Client Success Manager for support.

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# BELOW DOCUMENTS FOR REFERENCE ONLY – DONOR DECLARATIONS MUST BE COMPLETED VIA THE DOCUSIGN LINK PROVIDED BY BENEVITY

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## Foreign Source

FY25 Donor Declaration (Employees are Local Source)  
Applicable for clients who do not have a local entity in India (Foreign Source)

### Donor Declaration

This Donor Declaration is provided on behalf of a Foreign Source [as defined by the Foreign Contribution (Regulation) Act, or FCRA] corporate entity whose employees are Indian citizens normally resident in India who wish to make charitable donations via Online Giving Foundation in India to eligible Indian charities.

### To: Online Giving Foundation (India)

I, [SIGNATORY FULL NAME], am the [SIGNATORY JOB TITLE] of [COMPANY LEGAL NAME] (the "Client") and am authorized to make this Donor Declaration on behalf of the Client.

I confirm that for the period between the date of this Donor Declaration and March 31, 2025 (the "Declaration Period") only Indian employees ("Employees") who are **not** classified as "foreign source" under the FCRA will remit donations to Online Giving Foundation and the Client has verified the Indian citizenship of such Employees. I confirm that if the Client remits payroll funds, it will only do so for Employees who are not classified as "foreign source" under the FCRA and are therefore considered local source.

I confirm that the Client is aware that Online Giving Foundation is not registered under the FCRA and therefore can only accept into its local account donations that are not classified as "foreign source" under the FCRA and are therefore considered local source.

Should any Employee's status change to "foreign source" as defined under Section 2(1)(j) of the FCRA during the Declaration Period, the Client shall promptly take all steps to ensure such Employee does not donate any funds to Online Giving Foundation, which shall include notifying Benevity's Client Technical Support team ([help@benevity.com](mailto:help@benevity.com)). The Client agrees that no donations from such Employee shall be accepted and/or disbursed by Online Giving Foundation from the date of such status change.

Signed \_\_\_\_\_

Authorized Signatory Full Name:

Signatory Job Title:

Company Legal Name:

Address of company:

Date of signature:

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## Local Source

FY25 Donor Declaration (Client and Employees are Local Source)

Applicable for clients who have a local entity in India which is remitting funds to OGF(India) from (Local Source). Can be signed by a client with India Experience enabled for Spark, Benevity Grants and/or Versaic by Benevity.

### Donor Declaration

This Donor Declaration is provided on behalf of a corporate entity and its employees who wish to make charitable donations via Online Giving Foundation in India to eligible Indian charities.

### To: Online Giving Foundation (India)

I, [SIGNATORY FULL NAME], am the [SIGNATORY JOB TITLE] of [COMPANY LEGAL NAME] (the "Client") and am authorized to make this Donor Declaration on behalf of the Client.

I confirm that for the period between the date of this Donor Declaration and March 31, 2025 (the "Declaration Period") the Client is not a foreign source, as "foreign source" is defined under Section 2(1)(j) of the Foreign Contribution (Regulation) Act 2010 of India ("FCRA"), and is therefore considered local source.

I confirm that if the Client's employees remit donations, only Indian employees ("Employees") who are classified as citizens of India and thus are not considered "foreign source" donors will remit donations to Online Giving Foundation and the Client has verified the Indian citizenship and PAN of such Employees. This action is not applicable if the Client is only remitting funds to Online Giving Foundation for its Benevity Grants or Versaic by Benevity program.

I confirm that the Client will only remit corporate funds and payroll funds (as applicable) from local sources which, with respect to payroll funds, means only Employees who are classified as citizens of

India and thus are not considered "foreign source". I confirm that the Client is aware that Online Giving Foundation is not registered under the FCRA and therefore all donations that are remitted by the Client and/or Employees to Online Giving Foundation are to be paid to Online Giving Foundation's local account.

Should any Employee's status change to "foreign source" as defined under Section 2(1)(j) of the FCRA during the Declaration Period, the Client shall promptly take all steps to ensure such Employee does not donate any funds to Online Giving Foundation, which shall include notifying Benevity's Client Technical Support team ([help@benevity.com](mailto:help@benevity.com)). The Client agrees that no donations from such Employee shall be accepted and/or disbursed by Online Giving Foundation from the date of such status change.

Signed \_\_\_\_\_

Authorized Signatory Full Name:

Signatory Job Title:

Company Legal Name (Remitting entity in India):

Address of company in India:

Permanent Account Number (PAN):

Date of signature:

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## Volunteer Only

### FY25 Donor Declaration

Applicable for clients who are offering volunteer-only program to their India employees (no employee donations, matching, corporate rewards)

## Donor Declaration

This Donor Declaration is provided on behalf of a Foreign Source [as defined by the Foreign Contribution (Regulation) Act, or FCRA] corporate entity whose employees will be mapped to a volunteer-only experience and no corporate and/or employee dollars associated with the India Experience will flow through the applicable platform.

## To: Online Giving Foundation (India)

I, [SIGNATORY FULL NAME], am the [SIGNATORY JOB TITLE] of [COMPANY LEGAL NAME] (the "Client") and am authorized to make this Donor Declaration on behalf of the Client.



I confirm on behalf of the Client that for the period between the date of this Donor Declaration and March 31, 2025 (the "Declaration Period") the Client is offering a volunteer-only program to India employees with no donation of Client or employee funds to Online Giving Foundation.

Should the Client desire to adjust its program so that donations will be made to Online Giving Foundation, the Client agrees to complete a new Donor Declaration prior to any donations being made to Online Giving Foundation.

Signed \_\_\_\_\_

Authorized Signatory Full Name:

Signatory Job Title:

Company Legal Name:

Address of company:

Date of signature: