



UNIVERSITY
of HAWAII®
FOUNDATION

2026 LOW-COST TOKEN ITEMS & SAFE HARBORS FOR GIFT PREMIUMS
UNIVERSITY OF HAWAII FOUNDATION

LOW-COST TOKEN ITEMS: A full value deduction is allowable if an item costs the charity less than \$13.90, bears the charity's name or logo, and is given in return for a donation of more than \$69.50.

SAFE HARBOR FOR GIFT PREMIUMS: A full value deduction is also allowed if the value of all benefits received in connection with the gift does not exceed 2% of the gift or \$139, whichever is less. These figures are indexed annually for inflation.

Gift Amount	Allowable Premium	Gift Amount	Allowable Premium	Gift Amount	Allowable Premium	Gift Amount	Allowable Premium
\$25	0.50	\$1,050	21.00	\$2,600	52.00	\$4,150	83.00
\$30	0.60	\$1,100	22.00	\$2,650	53.00	\$4,200	84.00
\$35	0.70	\$1,150	23.00	\$2,700	54.00	\$4,250	85.00
\$40	0.80	\$1,200	24.00	\$2,750	55.00	\$4,300	86.00
\$45	0.90	\$1,250	25.00	\$2,800	56.00	\$4,350	87.00
\$50	1.00	\$1,300	26.00	\$2,850	57.00	\$4,400	88.00
\$55	1.10	\$1,350	27.00	\$2,900	58.00	\$4,450	89.00
\$60	1.20	\$1,400	28.00	\$2,950	59.00	\$4,500	90.00
\$65	1.30	\$1,450	29.00	\$3,000	60.00	\$4,550	91.00
\$70	13.90	\$1,500	30.00	\$3,050	61.00	\$4,600	92.00
\$80	13.90	\$1,550	31.00	\$3,100	62.00	\$4,650	93.00
\$90	13.90	\$1,600	32.00	\$3,150	63.00	\$4,700	94.00
\$100	13.90	\$1,650	33.00	\$3,200	64.00	\$4,750	95.00
\$150	13.90	\$1,700	34.00	\$3,250	65.00	\$4,800	96.00
\$200	13.90	\$1,750	35.00	\$3,300	66.00	\$4,850	97.00
\$250	13.90	\$1,800	36.00	\$3,350	67.00	\$4,900	98.00
\$300	13.90	\$1,850	37.00	\$3,400	68.00	\$4,950	99.00
\$350	13.90	\$1,900	38.00	\$3,450	69.00	\$5,000	100.00
\$400	13.90	\$1,950	39.00	\$3,500	70.00		
\$450	13.90	\$2,000	40.00	\$3,550	71.00		
\$500	13.90	\$2,050	41.00	\$3,600	72.00		
\$550	13.90	\$2,100	42.00	\$3,650	73.00		
\$600	13.90	\$2,150	43.00	\$3,700	74.00		
\$650	13.90	\$2,200	44.00	\$3,750	75.00		
\$700	14.00	\$2,250	45.00	\$3,800	76.00		
\$750	15.00	\$2,300	46.00	\$3,850	77.00		
\$800	16.00	\$2,350	47.00	\$3,900	78.00		
\$850	17.00	\$2,400	48.00	\$3,950	79.00		
\$900	18.00	\$2,450	49.00	\$4,000	80.00		
\$950	19.00	\$2,500	50.00	\$4,050	81.00		
\$1,000	20.00	\$2,550	51.00	\$4,100	82.00		