**Appendix**

**Advantages and Disadvantages of Tax Treatment Methods of Corporate Monetary and In-Kind Donations**

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| **Method Of Society's Rights And Then Government's Rights** | **Method Of Society's Rights And Then Government's Rights** | **Method Of Government's Rights And Then Society's Rights** | **A statement**  |
| **(Tax Exemption In The Sense Of** **Restoration\** **Return)** | **(Tax Exemption In The Sense Of Deduction)** |
|   |  |
| This method contributes to the Restoration of donations value and thus reducing income tax | This method contributes to achieving tax savings | This method does not contribute to achieving any tax savings | **Regarding tax gains** |
| A real sacrifice may be less than the value of a donation or equal to zero | A real sacrifice is less than the value of a donation because of the tax savings | This method reflects the value of the real sacrifice incurred by the corporation towards society and government | **Regarding real sacrifice** |
| Donations as if they are Indirect taxes | Donations as if they are expenditures | Donations do not mean anything | **Donations from the point of view of the legislature** |
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| This method is a gateway or entrance to tax evasion and ethical practices and behaviors that can be practiced through donations | This method is a gateway or entrance to tax evasion and ethical practices and behaviors that can be practiced through donations | This method prevents tax evasion and all immoral practices and behaviors that can be practiced through donations | **Regarding tax evasion and immoral practices that can be exercised through donations** |
| Government. And investors when the value of the exemption is less than the value of the donation | Government and investors | There are no affected parties except investors | **Regarding the affected parties "society, government, and investors"** |
| The researcher expects that , corporations will continue to make those donations in the future in order to gain competitive advantage. In case there is a role for the CSR to achieve it, or to achieve any other gains. | The researcher expects that , corporations will continue to make those donations in the future in order to gain competitive advantage. In case there is a role for the CSR to achieve it, or to achieve any other gains. | In the absence of a real understanding of the content of the CSR idea by corporations, | **Regarding continuity** |
| in addition to the weak role of CSR in achieving the competitive advantage for corporations , there will be an expectation that corporations will not continue to make such donations in the future |
| This method does not correspond with the content of the CSR idea | This method does not correspond with the content of the CSR idea | This method is fully compatible with the content of the CSR idea | **Regarding compatibility with the content of CSR idea** |
| This method has no effect. Or that this method is considered the least influential compared to other methods, depending on the amount of restored\ returned donations | This method has a negative impact on shareholders' rights at a lower rate than the method of government's rights and then society's rights  | This method is considered the most influential compared to other methods | **Regarding their negative impact on Shareholders' rights** |