



# About sponsorships, fees, and taxes

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Learn about sponsorships, payment, and tax information for GitHub Sponsors.

# About sponsorships @

You can sponsor anyone with a sponsored developer profile or sponsored organization profile on behalf of your personal account or an organization. You can choose from multiple sponsorship tiers, with one-time or monthly payment amounts and benefits that are set by the sponsored account. Your sponsorship will share your account's existing billing date, payment method, and receipt.

You can sponsor an account on behalf of your personal account to invest in projects that you personally benefit from. You can sponsor an account on behalf of your organization for many reasons.

- Sustaining specific libraries that your organization's work depends on
- Investing in the ecosystem you rely on as an organization (such as blockchain)
- Developing brand awareness as an organization that values open source
- Thanking open source developers for building libraries that complement the product your organization offers

We may share certain limited tax information with sponsored accounts. For more information, see "<u>Tax information</u>."

You can choose whether to display your sponsorship publicly. One-time sponsorships remain visible for one month.

If the sponsored account retires your tier, the tier will remain in place for you until you choose a different tier or cancel your subscription. For more information, see "<u>Upgrading a sponsorship</u>" and "<u>Downgrading a sponsorship</u>."

If the account you want to sponsor does not have a profile on GitHub Sponsors, you can encourage the account to join. For more information, see "Setting up GitHub Sponsors for your personal account" and "Setting up GitHub Sponsors for your organization."

**Note:** GitHub is not responsible for how developers represent themselves nor does GitHub endorse any sponsored open source projects. The claims are solely the responsibility of the developer receiving the funds. Make sure you trust a person before offering a sponsorship. For more information, see the <u>GitHub Sponsors Additional Terms</u>.

You can pay for sponsorships:

- With a credit card. For more information, see "Sponsoring an open source contributor through GitHub."
- Through Patreon. For more information, see "Sponsoring an open source contributor through Patreon."

**Note:** When you sponsor an account using a credit card, the charge will become effective immediately. If you're starting a monthly sponsorship on behalf of your personal account, you'll immediately be charged a prorated amount for the time until your next regular billing date. If you're sponsoring on behalf of an organization, you can choose to pay the prorated amount or make the full monthly payment.

Organizations can also pay for sponsorships by invoice. For more information, see "Paying for GitHub Sponsors by invoice."

If your enterprise pays by credit card, you can allow your enterprise's organizations to sponsor open source contributors using the credit card. For more information, see "Enforcing policies for GitHub Sponsors in your enterprise."

# Sponsorship fees ∂

GitHub Sponsors does not charge any fees for sponsorships from personal accounts, so 100% of these sponsorships go to the sponsored developer or organization. GitHub Sponsors charges a fee of up to 6% for sponsorships from organization accounts. The 6% fee is split between the following:

- 3% credit card processing fee
- 3% GitHub service processing fee

Organizations can save the 3% credit card processing fee by switching to invoiced billing for sponsorships. For more information, see "Paying for GitHub Sponsors by invoice."

For more information on fees and billing, see "About billing for GitHub Sponsors."

### Tax information ∂

As a sponsor, you acknowledge that we may disclose to the owner of each account you sponsor the following limited information about your sponsorship payments to the account, since the inception of the Sponsors Program:

- Transaction date
- Amount paid
- The country, state, and province from where payment was made
- Whether payment was made by a business or individual

This information is necessary to enable payment and reporting of any taxes arising from such sponsorship payments.

Sponsorships are generally not tax deductible but can be in some cases. It's the responsibility of the sponsored open source contributor—not GitHub—to inform sponsors whether the contributions are being made to a tax-exempt entity like a 501(c)(3), and if the sponsorships may be tax-deductible.

#### Legal