In-Kind Contributions – In-kind (non-cash) contributions demonstrate both community support and the true cost of producing a program or project or operating a nonprofit arts/cultural organization. In-kind contributions are provided by volunteers or outside parties. Donated goods and services must be necessary to the organization; that is, they are goods or services with cash value which the organization would have to purchase if not donated. An example of an in-kind contribution is a venue provided free of charge which would normally be rented for cash. An organization cannot donate to itself. The donation must come from an outside organization, business or individual.

Professional donated services should be valued at $25.43* per hour OR at the professional’s standard rate.

The estimated value of volunteer time for 2019 is $25.43. This is subject to change, so please check the Independent Sector’s Valuation of Volunteer Time: http://www.independentsector.org/volunteer_time

- Salaried employees who donate their time for projects or programs must be able to document that the time given was above and beyond their regularly scheduled job.
- If a person provides both administrative and artistic services, the donated salary can be prorated.
- The services of board members can only be considered in-kind if those services are beyond their regular responsibilities. If board members are serving in the roles of staff, that may be considered in-kind. Board members cannot be financially compensated for their services, as that constitutes a conflict of interest.