

Find the **Planned Giving** solution that best fits your needs

Side-by-Side Comparison

| | Funded with | Minimum | Donor Benefit | Potential Tax Benefits | Ministry Benefit |
|---|--|--|---|--|--|
| Charitable Gift Annuity | Cash, stocks or bonds | \$10K | Annuity payments for life | Partial income tax deduction, partial tax-free payment | After beneficiary death, actuarial value of annuity to ministry |
| Deferred Charitable Gift Annuity | Cash, stocks or bonds | \$10K | Annuity payments for life | Partial income tax deduction, partial tax-free payment | After beneficiary death, actuarial value of annuity to ministry |
| Charitable Remainder Unitrust | Cash or appreciated property, stocks or bonds | \$50K cash or securities, \$100K real estate | Unitrust payment to donor or others | Partial income tax deduction, savings on capital gains tax | After death of donor or trust termination |
| Charitable Remainder Annuity Trust | Cash or appreciated stocks or bonds | \$50K cash or securities | Annuity fixed payment to donor or others | Partial income tax deduction, savings on capital gains tax | After death of donor |
| Charitable Lead Trust | Cash, property, or income-producing securities | \$50K cash or securities, \$100K real estate | After # of years, 100% of principal returned to donor or others | Partial income tax deduction, minimal savings on capital gains tax | Immediate, annuity or unitrust payment for stated term |
| Donor Advised Fund | Cash, stocks, bonds or property | \$10K cash or securities, \$100K real estate | Tax benefit | Full income tax deduction, savings on capital gains tax | Immediate or perpetual payout of principal; donor chooses which ministry each year |
| Endowment | Cash, stocks, bonds or property | \$10K cash or securities, \$100K real estate | Tax benefit | Full income tax deduction, savings on capital gains tax | Immediate perpetual payment of income |