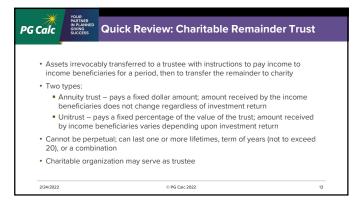
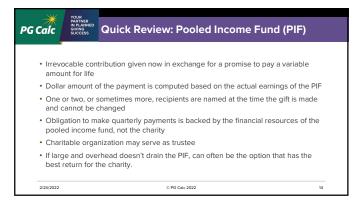




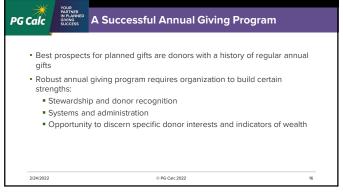
Donor makes an irrevocable contribution now and receives an income as a result Income can be fixed or variable and last for one or more lifetimes, a term of years, or a combination Life income plans have these features in common: Irrevocable once contribution is made Current income tax deduction for calculated value of charitable gift Can be made during lifetime or included in a will Are subject to both Federal and state laws

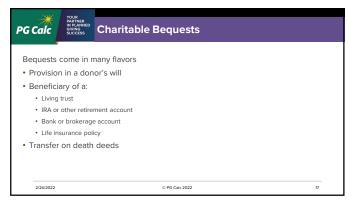
cable co	ntribution given now in exchange for a promise to pay a fixed
	e or two lives
	of the payment is set at the time the gift is made and cannot
	cipients (annuitants) are named at the time the gift is made changed
	ents usually begin right away but may be delayed (a deferred nnuity)
	nake annuity payments is backed by the financial resources le organization
	nt for one amount anged or two rec annot be ty payme ent gift an

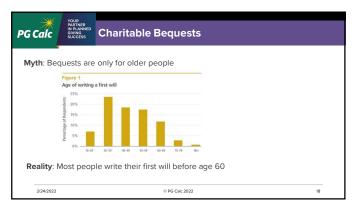


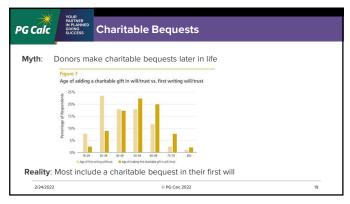


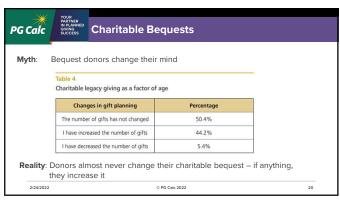
PG Calc	YOUR PARTNER IN PLANNED GIVING SUCCESS	Organizational Readiness: Key Questi	ons
2) Ho	w is your	sful is your annual giving program? charitable bequest effort going? rganizational culture support this new type of philanth	nropy?
			POLL
2/24/2022		© PG Calc 2022	15

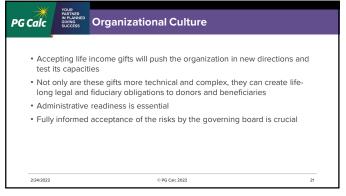


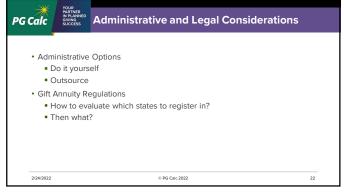














Governing Board – Informed Acceptance of							
Risk Considerations	Charitable Bequest	Charitable Gift Annuity	Charitable Remainder Trust				
Financial Risk	Minimal	Obligation to make annuity payments	Limited to loss of trust fund, which can also result in reputational risk				
Administrative Concerns	Maintain liaison with executor	Make payments Issue 1099-Rs Track annuitants	Fiduciary responsibility Trust accounting Tax preparation	Monitor work of outside trustee			
Regulation	Minimal	Subject to state law	Subject to state law	Minimal			
Minimum Gift Target	No minimum	Typically tens of thousands	Typically hundreds of thousands				
Other Considerations	Gifts are revocable (though rarely are)	Lower minimum appeals to more donors	Preparation for administrative burden is essential	Charity as co-trustee is an option			

