

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