



Donor Advised Fund

At a Glance—Benefits of a donor advised fund

- Offers you or your heirs a way to annually help direct how your gift is used
- Current gifts are tax deductible
- Provides a way to involve family members in giving and stewardship
- Provides a vehicle to lock in appreciation of an asset now and use it to make charitable gifts over time
- Invested with a social purpose fund

A donor advised fund is a simple, powerful and highly personal approach to giving. If you are wondering how to create a lasting legacy, have multiple philanthropic interests and are still considering how you want to allocate your gifts, consider an Evangelical Lutheran Church in America donor advised fund.

A donor advised fund can be created and funded while you are living or funded after you and/or your spouse pass away. Creating a donor advised fund enables you to annually recommend how your gift will be used to support ministry. In addition, creating a donor advised fund may provide an opportunity to involve your family in giving. They are also able to experience the joy giving brings.

You can create a donor advised fund with the Evangelical Lutheran Church in America through an irrevocable gift. You will receive an immediate income tax deduction for the gift. The ELCA invests your gift. Each year you advise the ELCA as to which ministries of the church you wish to receive distributions from the fund. Your donor advised fund assets also have the opportunity to grow in value, allowing you to give more to the ministries you love over time.

You may also create a donor advised fund through your estate plan. It can be funded with a variety of assets, including money from retirement plans.

The funds are not subjected to the income taxes heirs would normally assume. Your heirs will be able to recommend how the annual distributions from the donor advised fund are given to ministry.

Invested in the ELCA Endowment Fund Pooled Trust Fund A, your donor advised fund is part of a social purpose fund that has experienced solid returns over the long-term. The social purpose fund is invested in ways that are compatible with the social policies of the ELCA. Where applicable, social purpose fund managers seek and invest in activities they believe will positively benefit the community while achieving acceptable returns for participants. Managers look for investments which may include the following: community development, affordable housing, sustainable forestry, women- and minority-owned businesses, and clean energy and the environment.

The examples and information provided are for illustrative and educational purposes only and should not be considered tax or legal advice. Please consult with your tax or legal advisor about proceeding with your gift plan.

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