



With the ELCA Foundation, making a difference in the world is easier than ever.

Visit ELCA.org/foundation to schedule a free consultation with a regional gift planner and discuss the charitable-giving opportunities that are right for you.

|  | Charitable Gift Annuity | Charitable Remainder Unitrust | Charitable Remainder Annuity Trust | Donor-directed Distribution Agreement | Donor Advised Fund | Named Endowment | Outright Gift/Bequest |
|--|-------------------------|-------------------------------|------------------------------------|---------------------------------------|--------------------|-----------------|-----------------------|
| I want to receive for myself or others ... | | | | | | | |
| an immediate income stream | ✓ | ✓ | ✓ | | | | |
| income at a future date | ✓ | ✓ | ✓ | | | | |
| income based on trust value | | ✓ | | | | | |
| fixed income | ✓ | | ✓ | | | | |
| I want the charity to receive my gift ... | | | | | | | |
| upon gift receipt/maturity | ✓ | ✓ | ✓ | ✓ | | | ✓ |
| into perpetuity | | ✓ | ✓ | ✓ | | ✓ | |
| distributed by request | | | | | ✓ | | |
| I want to make a gift ... | | | | | | | |
| once during my lifetime | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ |
| through regular dispersals over my lifetime | | ✓ | | | ✓ | ✓ | ✓ |
| upon my (our) death | | ✓ | | ✓ | | ✓ | ✓ |
| I want to make a gift with ... | | | | | | | |
| cash | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| marketable securities | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| depreciated business assets* | | ✓ | | | | ✓ | ✓ |
| real estate* | | ✓ | | ✓ | | ✓ | ✓ |
| closely held corporations* | | ✓ | | | | ✓ | ✓ |
| grain/marketable commodities* | | ✓ | | | ✓ | ✓ | ✓ |
| IRA distributions (QCDs) | | | | | | ✓ | ✓ |
| I am looking for the following benefits ... | | | | | | | |
| ELCA Legacy Society | ✓ | ✓ | ✓ | ✓ | | ✓ | |
| updating beneficiaries without changing my will | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | |
| documentation of gift intention | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | |
| charitable tax deduction | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ |
| reduced capital gains taxes | ✓ | ✓ | ✓ | | ✓ | ✓ | ✓ |
| reduced estate taxes | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |
| payments that may be partially tax-free | ✓ | ✓ | ✓ | | | | |
| spreading inheritance to heirs over time | ✓ | ✓ | ✓ | | | | |
| Minimum Gift Amount | \$10,000 | \$100,000 | \$100,000 | No Minimum | \$10,000 | \$25,000 | No Minimum |