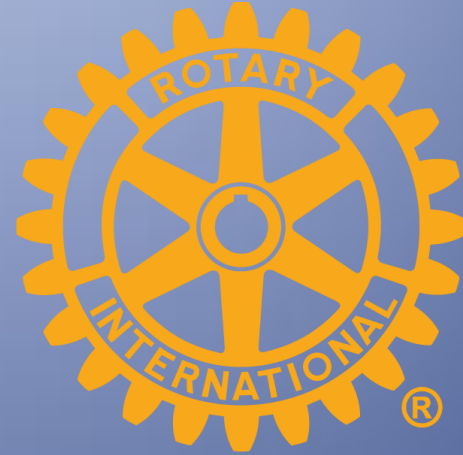


The
Rotary
Foundation



The Million Dollar Challenge

LEVELS OF GIVING

MAJOR DONOR

<u>Level</u>	<u>Range</u>
1	\$10,000-\$24,999
2	\$25,000-\$49,999
3	\$50,000-\$99,999
4	\$100,000-\$249,000

The
Rotary
Foundation



Major Gift Pledge Guidelines

The Foundation may accept unconditional promises to give (pledges) with payment terms generally three years or less and valued at US\$10,000.00 or more. A pledge meeting these criteria is considered active upon receipt of the first payment, which shall generally represent a proportional share of the total pledge amount. Pledge terms must be established in writing. These pledges are considered by the Foundation to represent a binding obligation of the donor and are recorded on the Foundation's financial statements.

Key points when accepting a pledge:

- Must be for at least US\$**10,000.00**
- Must be paid in **equal distributions within 3 years**
- Initial pledge payment should be sent with signed pledge agreement
- Payments must come from the individual/entity making the pledge (exceptions can only be made with Gift Administration approval when donor-owned companies wish to make payments on pledge)
- Monthly pledge payments through TRF direct are **not** allowed
- Pledges must be for **one single designation** only (no split designation pledges)
- Past giving cannot apply toward the pledge
- Payments may not come from donor advised funds (DAFs) or family foundations (unless the family foundation is making the pledge)
- Only the payments themselves count toward the club/district credit when they come in -- the pledge itself does not go on the MCR or count toward club/district totals
- If the pledge is to establish a named endowed fund, the fund will only be started after US\$25,000.00 has been received by the Foundation
- If the pledge is to establish a named term gift, the term gift will only be available after the term gift is fully funded



BEQUEST SOCIETY

- The Rotary Foundation recognizes commitments as a part of an estate plan when the bequest gift is \$10,000 or more.
- A simple will is not an estate plan and requires the guidance of a professional who is sensitive to your desires and knowledgeable in a range of issues including tax consequences of not having a plan in place.

CHARITABLE IRA GIFTS

A CHARITABLE REMAINDER TRUST

The
Rotary
Foundation



Visions

Build a better future through charitable planning with The Rotary Foundation.

Charitable IRA gifts—
and their tax benefits, are here to stay!

For those age 70½ and older, it is now possible to make tax-free charitable gifts directly from Individual Retirement Accounts (IRAs). This giving option had been available at times in the past and was made permanent in December 2015.

If you have a traditional IRA, you can now make gifts directly to The Rotary Foundation using funds that might otherwise be taxed when withdrawn. You may choose to make charitable gifts directly from an IRA up to a total of \$100,000 per person, per year.

By giving directly from your IRA, you also won't increase your adjusted gross income or possibly subject your Social Security to a higher level of taxation. Another advantage: Your gift will count toward your Required Minimum Distribution and you can avoid taxes on income while you help Rotary improve communities around the world.

Prevent double taxation on inheritances

If you leave retirement funds to your heirs, the funds can be subject to both estate tax and income tax. On the other hand, if heirs receive their inheritances from other assets, only estate tax — if applicable — may be due on amounts passing to them. Therefore, you may prefer to leave your retirement plan to The Rotary Foundation while using other assets to provide for heirs. This way you may reduce the overall tax burden on your family and create a personal, lasting legacy with Rotary.

How do I get started?

- Click [here](#) for an easy-to-use IRA transfer form.
- For more ways to give using retirement assets, please contact the Planned Giving Officer for your area at 847-866-3100 or planned.giving@rotary.org.
- Check out more planned giving resources on our website www.rotary.org/plannedgiving.

SIX AREAS OF FOCUS

- Water and Sanitation
- Peace and Conflict Resolution
- Maternal and Child Health Care
- Basic Education and Literacy
- Economic Development
- Disease Prevention and Treatment

The
Rotary
Foundation



What can an organization do to bring peace to the world... *“We bring food to the hungry, water to the thirsty, medicine for the sick and education for the children...these are Rotary’s instruments of peace.”*

Cliff Docterman

Rotary International President
1992-93

The
Rotary
Foundation



“The Rotary Foundation is the masterpiece of Rotary International. It transforms our most daring dreams in the most splendid realities...it brings help and cooperation to solve the problems that affect mankind... The Rotary Foundation achieves the best that mankind can possibly hope for.”

Paulo V.C. Costa
Trustee Chair 1996



The mission of the Rotary Foundation is to enable Rotarians to advance international understanding, goodwill and peace through the improvement of health support of education and the alleviation of poverty.



