

# Giving Matters: Build a legacy of impact during times of crisis and beyond

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# FOR TODAY

- Moderated by Barbara Spector, Editor-in-Chief, *Family Business Magazine*
- There will be time for questions. Enter them from your computer anytime during the presentation (Look for the “Ask a Question” function)
- Presentation and supporting materials will be emailed to all participants after the webinar
- The webinar is 60 minutes
- The audio portion of this webinar will stream through your computer. If you are not hearing sound, please check the speaker volume on your computer and on the player (look for the volume icon on the left side of the player just below the top box).

# WITH YOU TODAY



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# Philanthropy is strategic

■ Long-term

■ Mission Driven

■ Purposeful

■ Guided by proven practices

■ Impactful

■ Has Goals



# Determine your values

- Diversity
- Education
- Equality
- Faith
- Giving Back
- Hard Work
- Humility
- Impacting Society
- Innovation
- Integrity
- Kindness
- Love
- Tradition
- Unity



# Define your mission

A mission statement is...

- A tool that provides focus for your philanthropic plan.
- A guide to help you in selecting charities.
- A living document that will evolve as your giving does.

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Example mission statement:

Our family is committed to making locally sourced, sustainable food available to all members of our community. We will work to support local organizations involved in sustainable farming and contributing to a better, healthier quality of life.

# Giving goals and your budget



Mission Related



Friends and family requests



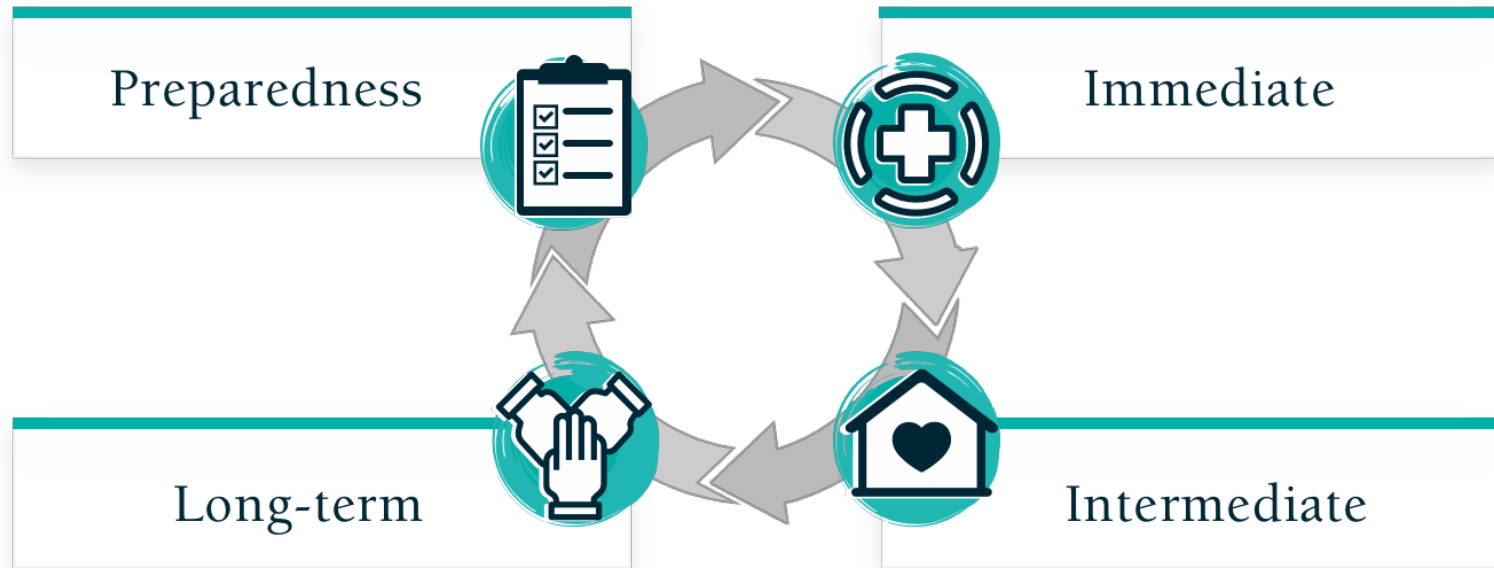
Emergency Response





# Emergency response giving

## Phases of disaster



# Gather your team



Amplify your impact.



Expand your philanthropic reach.



Engage with the next generation.



Deepen your relationships with friends and family.



Seek guidance from your trusted advisors.



Collaborate with other like-minded philanthropists.



# Engaging multiple generations



Share



Guide



Give



Listen

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Make this fun! Involving children in charitable giving can be a great way to bond and build lifelong philanthropists.

# Why assets matter

## Appreciated Securities

Common non-cash asset types:

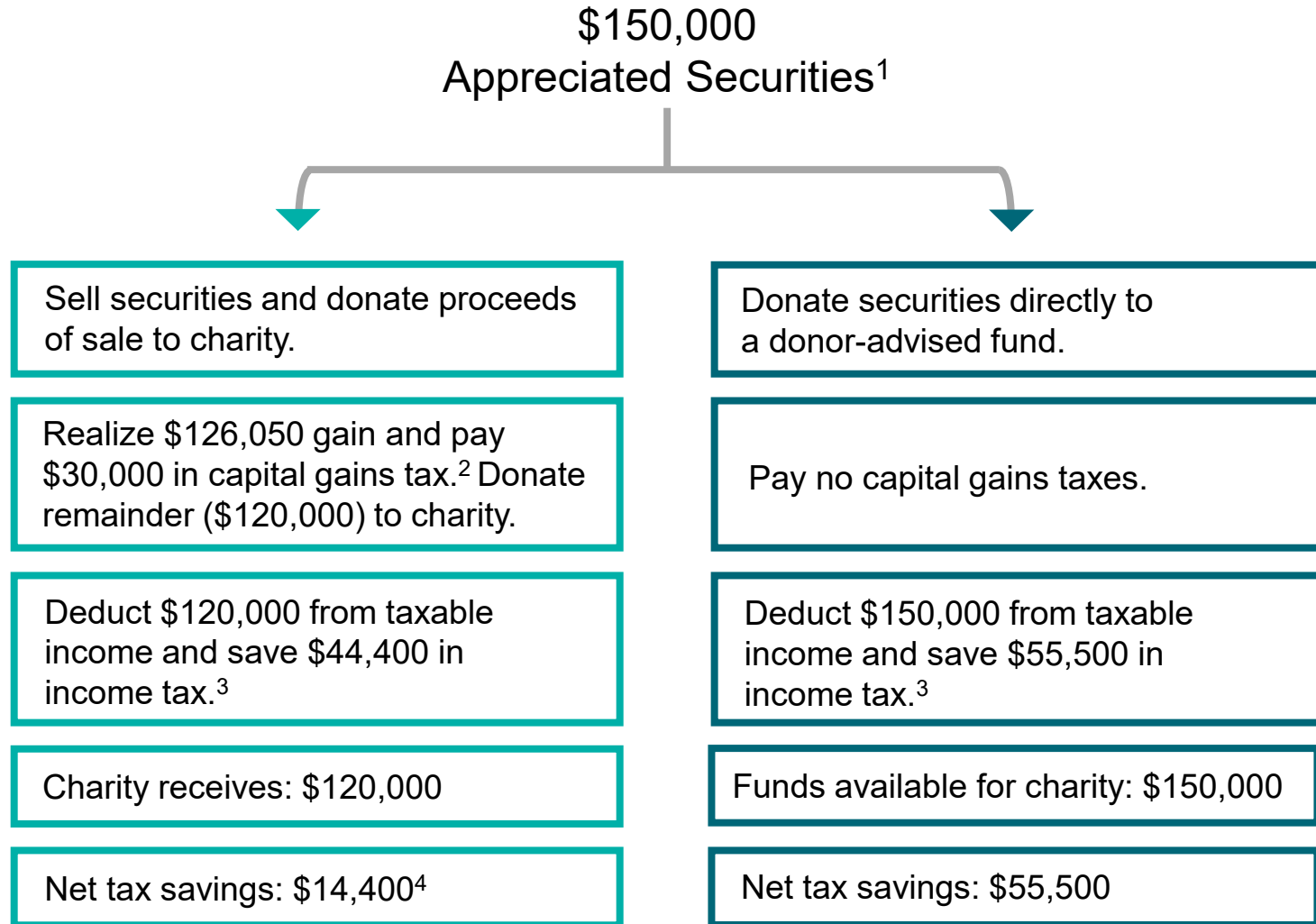
- Stocks
- Bonds
- Mutual Funds

## Complex Assets

Less common illiquid asset types:

- Private Equity
- Non-publicly traded stock
- Limited partnerships & LLCs
- Commercial real estate

# Why assets matter



# Consider your giving vehicle



Tax Efficacy



Cost



Control or level of input



Distribution to charity



Leaving a legacy



Recognition vs. anonymity



# Donor-advised funds



Tax Efficacy



Low Cost



Distribution to charity



Leaving a legacy



## Contribute and Deduct

Receive an immediate charitable tax deduction on your contribution to the account. Choose from a variety of assets to donate.



## Select and Invest

Create a portfolio from our investment options that span the risk spectrum. The proceeds grow tax-free and exchanges can be made between investment options at any time.



## Recommend Grants

Recommend a grant to any 501(c)(3) public charity in the U.S. Manage all of your charitable activity in one convenient location.



## Establish a Legacy

Continue your philanthropy beyond your lifetime by crafting a legacy of giving.

# Assets and giving vehicles

Initial Contribution: <sup>5</sup>	Valued at \$1,000,000
Annual Grant:	10% of account balance
Asset Allocation:	80% Stock   20% Bond
Average Return:	6.01%
Dollars granted over 20 years: <sup>6</sup>	\$1,189,096.30
Balance Remaining:	\$349,536.14
<b>Total charitable impact:<sup>7</sup> \$1,538,632.44</b>	



# Growing your charitable budget



Craft clear goals



Minimize Cost



Remain Balanced



Maintain perspective and long-term discipline

# | Questions?



vanguardcharitable.org  
888-383-4483

# | Partner with an expert



vanguardcharitable.org  
888-383-4483

# Appendix

<sup>1</sup> This is a simplified hypothetical situation for illustration purposes only. Please consult a tax advisor before donating appreciated securities or complex assets.

<sup>2</sup> The capital gains tax is calculated by multiplying the \$126,050 gain by 23.8%. This figure represents the combined 20% capital gains rate for earners in the top tax bracket and the 3.8% Net Income Investment tax (NIIT).

<sup>3</sup> This taxpayer is subject to a 37% marginal tax rate due to his or her AGI.

<sup>4</sup> Net tax savings is calculated by subtracting capital gains tax (\$30,000) from charitable tax deduction (\$44,400).

<sup>5</sup> A gift is not a realization event by the donor. The charity recognizes the built-in gain when it sells the assets, but it pays no tax because it is exempt. Under IRS regulations, the donor is responsible for determining the valuation date and corresponding fair market value. Consult with a tax advisor for more information on your specific circumstances.

<sup>6</sup> In this scenario, a number of assumptions were made, for more details please visit <https://www.vanguardcharitable.org/blog/want-boost-your-impact-rethink-what-you-give>

<sup>7</sup> These values describe the impact of the giving outlined in this scenario alone. They do not include any previous contributions or grants Gary may have made to or from the donor-advised fund.

## Sources:

Some information adapted from The Philanthropy Toolkit, Philanthropy Learning Initiative at Stanford Center on Philanthropy and Civil Society, Stanford, CA, <https://pacscenter.stanford.edu/thephilanthropy-toolkit>. View license at <https://creativecommons.org/licenses/by/4.0/legalcode>.