



EAST TENNESSEE STATE  
UNIVERSITY



## PLANNED GIVING

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# What is planned giving?

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- **Planned giving** is the process of donating **planned** gifts. A **planned gift** is a contribution that is arranged in the present and allocated at a future date. Commonly donated through a will or trust, **planned** gifts are most often granted once the donor has passed away.



# Benefits of a planned gift?

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- Satisfaction to help ETSU fulfill its purpose
- Income-tax savings through the charitable deduction for the value of the gift
- Avoidance of capital-gain tax on contributions of appreciated long-term capital-gain property with respect to certain gifts
- Retained income for the life of a donor and/or other beneficiaries
- The possibility of increased cash flow from the asset
- Elimination of federal estate tax on the value of the interest in property passing to charity upon the donor's death
- Reduced estate-settlement costs



# What are planned gifts?

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- **Bequest**
- **Trust**
  - **Charitable Remainder Unitrust**
  - **Charitable Remainder Annuity Trust**
- **Charitable Gift Annuity**
- **Retained Life Estate**
- **Insurance**
- **Retirement account**



# Recognition for a planned gift?

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- ETSU Legacy Circle
  - Every planned gift qualifies
  - No future obligations or dues
  - Annual luncheon
  - Special events and seminars
  - Monthly e-newsletter



# Planned Giving Progress

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- Launch of new website – [www.etsulegacy.org](http://www.etsulegacy.org)
  - Nearly 2,000 unique visitors with over 3,000 page views
- Contact with 122 Legacy Circle members
- \$1,855,000 in booked planned gifts since March
- Currently working with donors on planned gifts estimated at \$2,675,000
- 2017 calendar of events scheduled
- Monthly e-blasts



# Current Focus: IRA gifts

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- Most significant tax benefit – rollover is excluded from gross income
- Baby Boomers are now reaching 70 ½ and subject to RMDs
- IRAs represent \$7.4 trillion of retirement assets – *Investment Company Institute (ICI)*
- Individuals subject to required withdrawals will continue to increase to approximately 58.7 million through 2035 – *U.S. Census Bureau*



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*Thank  
you*



**For more information visit [www.etsulegacy.org](http://www.etsulegacy.org)**



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