Charitable Remainder Trusts

The Rotary Foundation as Trustee
BNY Mellon as Custodian Bank

The Rotary Foundation will act as trustee under certain circumstances for a Charitable Remainder Trust (including a standard, “flip,” annuity or net-income unitrust). These trusts are designed to provide lifetime payments to one or two beneficiaries and then ongoing support to Foundation projects around the world through Rotary’s Endowment.

Overview

Payment Rates
Generally between 5% and 7%

Minimum Age of Income Beneficiary
50

Sole Remainder Beneficiary
The Rotary Foundation

Minimum Initial Contribution
$100,000

Minimum for Later Additions
$10,000

Funding Options
Cash (check or wire transfer)
Publicly traded securities
Mutual fund shares
Real estate
Non-publicly traded stock

Tax Deductibility

You may receive a charitable tax deduction for a portion of the amount contributed to the trust. For tax and accounting purposes this is the amount reported to clubs and districts.

Donor Recognition

The full fair market value of your gift will count toward your Major Donor and/or Arch C. Klumph Society cumulative giving total.

Annual Fees Paid from Trust Assets

Federal and State Tax Return Filing Fees
$415

Investment Advisory and Administration*
30 basis points (0.30%)

Estimated Investment Expense Ratio**
5 basis points (0.05%)

Total fees based on the trust value
35 basis points (0.35%)

Example: $100,000 x 0.35% = $350

* Rotary pays half of the total fee of 60 basis points (0.60%).

**The expense ratio is the fee charged by the underlying investment funds.

Please note: Rotary does not pay your legal or other professional fees that may be incurred in connection with establishing a trust. All gifts are subject to review prior to acceptance by Rotary.
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Investment Performance Objectives

Over a three- to five-year period, the rate of return earned by the Charitable Remainder Trust should approximate the annualized total return of the following indices:

70% MSCI ACWI IMI (equities)
30% Barclays U.S. 1-5 Year Government/Credit Index

For additional detail about the current composition of the Charitable Remainder Trust portfolio, please contact the Planned Giving Team.

Historical CRT Investment Performance

<table>
<thead>
<tr>
<th></th>
<th>One Year</th>
<th>Three Years Annualized</th>
<th>Five Years Annualized</th>
<th>Ten Years Annualized</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rotary CRTs</td>
<td>-15.3%</td>
<td>3.6%</td>
<td>4.8%</td>
<td>6.5%</td>
</tr>
<tr>
<td>Blended Benchmark</td>
<td>-14.4%</td>
<td>2.9%</td>
<td>4.0%</td>
<td>6.0%</td>
</tr>
</tbody>
</table>

Investments and allocations are subject to change.

The one-year, three-year, five-year, and ten-year returns for Rotary CRTs represent a composite return of all trusts in existence over that time period. For historical information about prior performance objectives, please contact the Planned Giving Team.

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