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 Tax Return Filing Fees**
  - $400

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

- **Estimated Investment Expense Ratio**
  - 6 basis points (0.06%)

- **Total fees based on the trust value**
  - 36 basis points (0.36%)

**Example:** $100,000 x 0.36% = $360

* 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.
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 as of 31 December 2019

<table>
<thead>
<tr>
<th></th>
<th>One Year</th>
<th>Three Years Annualized</th>
<th>Five Years Annualized</th>
<th>10 Years Annualized</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rotary CRTs</td>
<td>20.4%</td>
<td>9.9%</td>
<td>7.0%</td>
<td>7.7%</td>
</tr>
<tr>
<td>Blended Benchmark</td>
<td>19.8%</td>
<td>9.3%</td>
<td>6.6%</td>
<td>7.0%</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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