



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 Tax Return Filing Fees	\$400
Investment Advisory and Administration*	30 basis points (0.30%)
Estimated Investment Expense Ratio**	<u>18 basis points (0.18%)</u>
Total fees based on the trust value	48 basis points (0.48%)

Example: \$100,000 x 0.48% = \$480

* 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

as of 31 December 2018

	One Year	Three Years Annualized	Five Years Annualized	10 Years Annualized
Rotary CRTs	-5.5%	5.6%	4.1%	8.2%
Blended Benchmark	-6.6%	5.1%	3.4%	7.6%

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.

Contact Information

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