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****: 18 basis points (0.18%)
- **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.
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

<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>-5.5%</td>
<td>5.6%</td>
<td>4.1%</td>
<td>8.2%</td>
</tr>
<tr>
<td>Blended Benchmark</td>
<td>-6.6%</td>
<td>5.1%</td>
<td>3.4%</td>
<td>7.6%</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.

Contact Information

Karena J. Bierman, J.D., Director of Gift Planning  (847) 866-4458  karena.bierman@rotary.org
Peter Doetschman, Senior Planned Giving Officer  (847) 866-3833  peter.doetschman@rotary.org
Rebecca Tanaka, Planned Giving Officer  (847) 866-3166  rebecca.tanaka@rotary.org
Erin Groble, CFRE, Planned Giving Officer  (847) 424-5376  erin.groble@rotary.org
Josh Olewiler, Planned Giving Officer  (847) 866-3324  josh.olewiler@rotary.org
Planned Giving Fax:  (847) 556-2178  planned.giving@rotary.org

Rotary International  1560 Sherman Avenue, Evanston, IL 60201  www.rotary.org/plannedgiving