

A. RECOUNT YOUR CONTRIBUTIONS

INSTRUCTIONS

Identify the period of time you would like to review (e.g., a year or two) and recount your contributions. Record your contributions during this period in one of the three giving buckets below. Once you are finished, total each bucket. Reflect on these amounts to understand your giving distribution across your selected issues,

Giving bucket 1 – Proactive giving
Donations you made to organizations working on your selected issues

ISSUE/ FUNDING AREA	ORGANIZATION SUPPORTED	ELIGIBLE FOR TAX DEDUCTION (Y/N/NOT SURE)	DATE/ MONTH	AMOUNT GIVEN
<i>Education</i>	<i>Girls Who Code</i>	<i>Yes</i>	<i>Feb.</i>	<i>\$750</i>

Total Amount:



STRUCTURING YOUR GIVING WORKSHEET A

and consider any adjustments to make your giving more proactive. Finally, total the amounts from each giving bucket to arrive at your total contribution during this period. Reflect on this total and consider any adjustments you want to make for future giving.

Giving bucket 2 – Reactive giving

Donations you made in response to personal requests from family and friends to support their issues and fundraisers

ISSUE/ FUNDING AREA	ORGANIZATION SUPPORTED	ELIGIBLE FOR TAX DEDUCTION (Y/N/NOT SURE)	DATE/ MONTH	AMOUNT GIVEN
<i>Health</i>	<i>Martha's Alzheimer's</i>	<i>Yes</i>	<i>Dec.</i>	<i>\$250</i>

Total Amount:



STRUCTURING YOUR GIVING WORKSHEET A

The following tables reflects contributions from _____

Giving bucket 3 – Emergency giving
 Donations to disaster and emergency relief funds, and to social issues
 as a result of policy changes

ISSUE/ FUNDING AREA	ORGANIZATION SUPPORTED	ELIGIBLE FOR TAX DEDUCTION (Y/N/NOT SURE)	DATE/ MONTH	AMOUNT GIVEN
<i>Disaster relief</i>	<i>American Red Cross</i>	<i>Yes</i>	<i>Sept.</i>	<i>\$500</i>
Total Amount:				

B. SET YOUR TOTAL — PHILANTHROPY BUDGET

INSTRUCTIONS

Review the questions in Activity B either on your own or with the support of your advisor, and jot down your thoughts. You do not have to answer all the questions.



B. SET YOUR TOTAL
— PHILANTHROPY BUDGET

INSTRUCTIONS

Reflect on the total philanthropy budget written down in the Finding Your Focus Areas Summary, or identify a new desired total budget. Review the questions below, either on your own or with the support of your advisor, and jot down your thoughts. You do not have to answer every question.

How much do you wish to allocate to your philanthropy in the next year? Over the next three years? The next five to seven years? The next decade or more?

What future financial situations or developments could affect how much you allocate to your philanthropy?

What are the potential tax considerations for your different time horizons?

Given your current financial circumstances, could you think about allocating more?



B. SET YOUR TOTAL
— PHILANTHROPY BUDGET

Are you in a position to consider giving appreciated assets as part of your philanthropy?

How have you thought about allocating assets for the next generation?

Would you like to revisit your allocations in the future? If so, when?

How much are you setting aside as your total philanthropy budget?



C. ALLOCATE YOUR TOTAL PHILANTHROPY BUDGET

Determine how you would like to allocate your total philanthropy budget across your focus areas (i.e., proactive giving, reactive giving, and emergency giving) using the EPLI Budget Coins.

Write in your total philanthropy budget and the time period. Use the EPLI Budget Coins to determine the percentage allocated to each column. Adjust your philanthropic allocations across your three buckets and focus areas until they feel right to you. When you feel satisfied with the allocations, write the budget amount in dollars in the last row.

GIVING BUCKET	<i>Example:</i> <i>Proactive giving</i>	Proactive Giving
FOCUS AREA/ ISSUE	<i>Early childhood initiatives in Oakland</i>	1 Place Issue Card here
% OF TOTAL PHILANTHROPY BUDGET	10%	Place Budget Coins here
BUDGET ALLOCATED	<i>\$10,000</i>	



Your total philanthropy budget: _____

From _____ to _____

Proactive Giving

Write in your focus areas (or transfer your selected EPLI Issue Cards from the Finding Your Focus Areas Section Summary), including any commitments you have already made that you would like to include in your proactive giving.

2

Place Issue Card here

3

Place Issue Card here

Place Budget Coins here

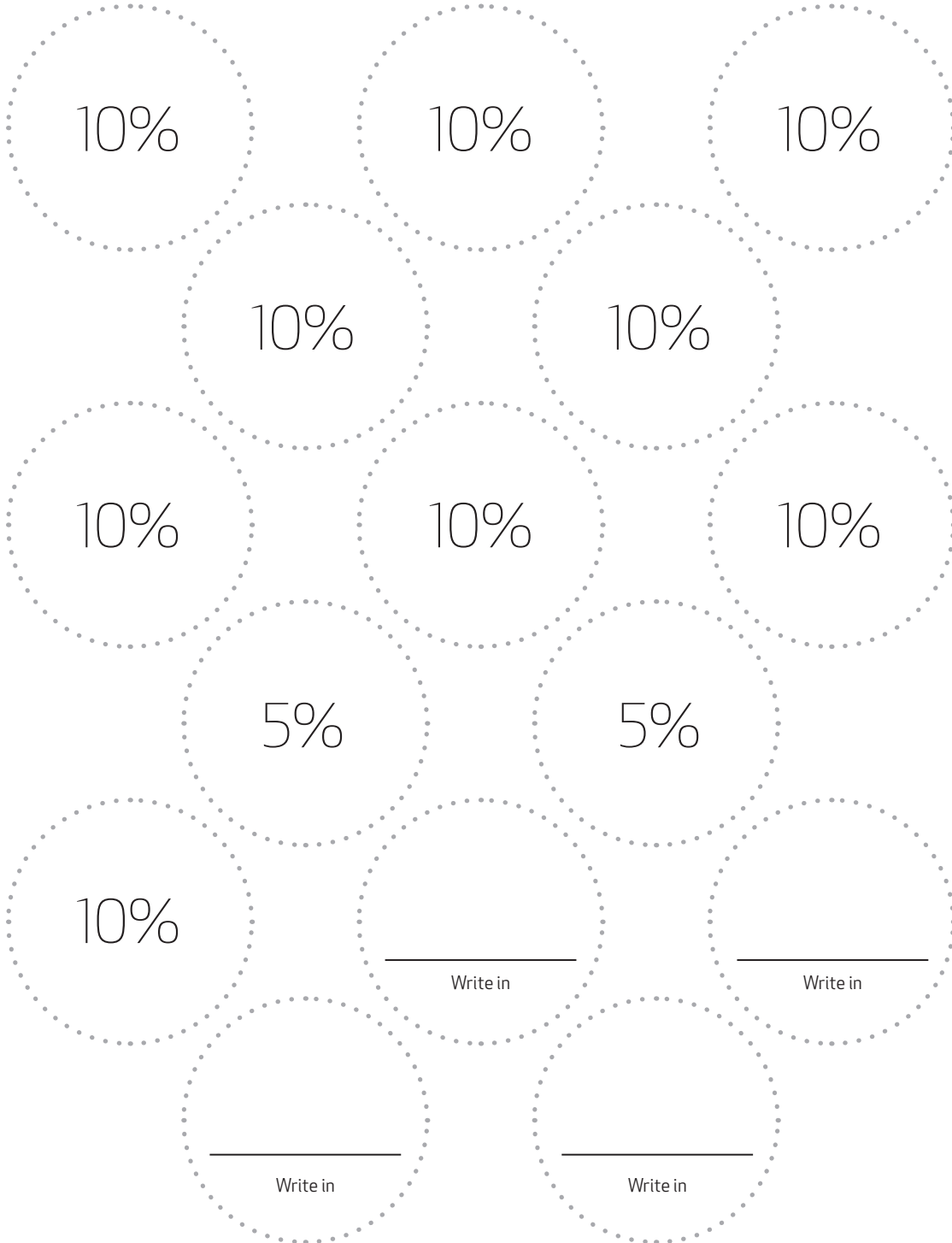
Place Budget Coins here



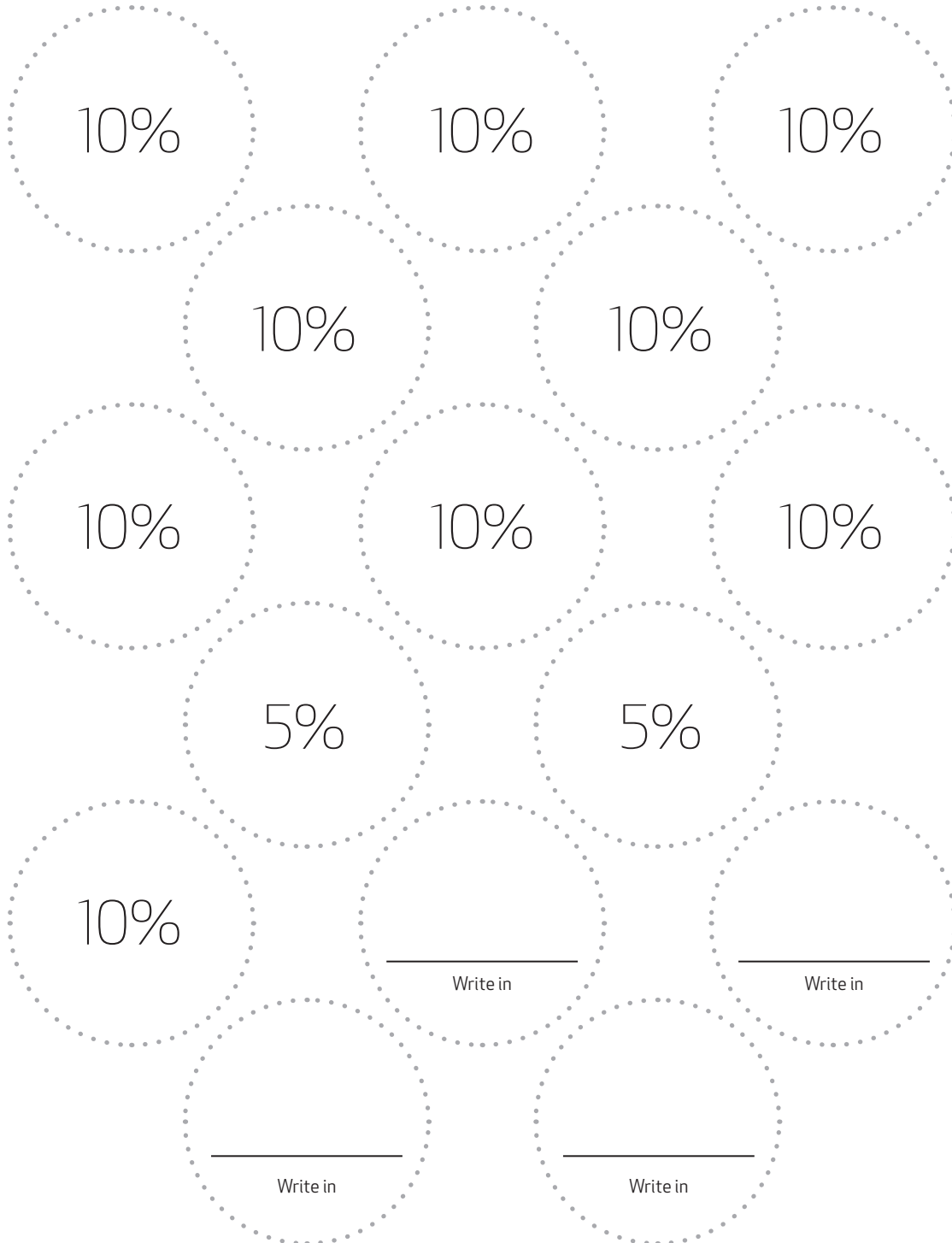
STRUCTURING YOUR GIVING WORKSHEET C

Proactive Giving	Reactive Giving Record any commitments you have already made that you consider reactive.	Emergency Giving Record any commitments you have already made that you consider emergency.
4 Place Issue Card here		
Place Budget Coins here		

C. EPLI BUDGET
— COINS



C. EPLI BUDGET
— COINS



D. REFLECT ON YOUR — VEHICLE OPTIONS

INSTRUCTIONS

Complete the survey based on considerations for choosing a giving vehicle to clarify your personal, financial, and philanthropic goals.

This list, while not exhaustive, highlights key considerations to keep in mind when choosing a giving vehicle. We encourage you to speak to your advisor and those involved in your philanthropic decision-making about additional considerations relevant to your personal situation, preferences, and goals.

- **Administrative support:** Are you willing to invest your time and effort on an ongoing basis and/or hire paid staff for your vehicle?
- **Anonymity:** Do you prefer to give anonymously?
- **Asset growth potential:** Would you want your philanthropic investment to increase in value over time?
- **Control over giving:** Would you want to retain control over how beneficiaries use donated funds?
- **Distribution requirement:** Would you want a vehicle with an annual distribution requirement in place to keep your philanthropy moving?
- **Family involvement:** Do you want your family members involved in giving decisions?
- **Impact investments:** Would you like to make investments that generate social as well as financial returns? For more information on impact investing, see Additional Resources: Section 4.
- **Perpetuity:** Do you want the structure to exist in perpetuity?
- **Political contributions:** Would you want to make political contributions and/or engage in lobbying from the same vehicle as your charitable giving?*

*Note that these types of contributions are often not tax deductible.



D.

- **Public disclosure:** Are you willing to submit separate tax records that will be available to the public?
- **Tax implications:** Are tax implications important to your choice of vehicle? To understand how different taxes may be affected by your giving, see Additional Resources: Section 4.



D. REFLECT ON YOUR VEHICLE OPTIONS

INSTRUCTIONS

Complete the survey below to identify your preferences when choosing a giving vehicle. For each consideration, determine how important it is to your philanthropy. Your responses will be useful when reviewing the EPLI Giving Vehicles Comparison Chart.

CONSIDERATIONS	YES	NO	NOT SURE	HOW IMPORTANT IS THIS TO YOU?				
				1=NOT VERY	2	3	4	5=VERY
Administrative support: Are you willing to invest your time and effort on an ongoing basis and/or hire paid staff for your vehicle?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5
Anonymity: Do you prefer to give anonymously?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5
Asset growth potential: Would you want your philanthropic investment to increase in value over time?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5
Control over giving: Would you want to retain control over funding decisions?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5
Distribution requirement: Would you want a vehicle with an annual distribution requirement in place to keep your philanthropy moving?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5
Family involvement: Do you want your family members involved in giving decisions?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5
Impact investments: Would you like to make investments that generate social as well as financial returns? *For more information on impact investing, see Additional Resources: Section 4.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5



STRUCTURING YOUR GIVING WORKSHEET D

CONSIDERATIONS	YES	NO	NOT SURE	HOW IMPORTANT IS THIS TO YOU?				
				1=NOT VERY				5=VERY
Perpetuity: Do you want the structure to exist in perpetuity?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5
Political contributions: Would you want to make political donations and/or engage in lobbying from the same vehicle as your charitable giving? Note that these types of contributions are often not tax deductible.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5
Public disclosure: Are you willing to submit separate tax records that will be available to the public?	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5
Tax implications: Are tax implications important to your choice of vehicle? To understand how different taxes may be affected by your giving, see Additional Resources: Section 4.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5



RESOURCE:

EPLI GIVING VEHICLE COMPARISON CHART

Table continues
on the back

CONSIDERATIONS	CHECKBOOK OR OTHER DIRECT CONTRIBUTION	DONOR ADVISED FUND (DAF)	PRIVATE FOUNDATION	LIMITED LIABILITY CORPORATIONS (LLC)
<p>Administrative support: Do you need to invest your time and effort on an ongoing basis and/or hire paid staff for this</p>	No significant administrative work required, aside from the time and effort you devote to researching and tracking your gifts and grants.	The managing entity carries out administrative duties.	Private foundations often require complex administrative management, sometimes carried out by paid staff,	All administrative work must be carried out either by the donor or by paid staff.
<p>Anonymity and public disclosure: Can you give anonymously, and without public disclosure requirements for your giving?</p>	Yes	Yes	No, private foundations are required to disclose the names of significant contributors (i.e., those who give more than \$5,000	Yes
<p>Asset growth potential and investment decisions: Will your philanthropic investment increase in value over time?</p>	No	Yes, and any potential growth in assets is tax-free, offering the opportunity for greater philanthropic giving in the future. However, the DAF manager makes all the	Yes	No
<p>Control over giving: Can you retain control over</p>	Yes	Donors can advise the DAF on how to distribute its assets, but the final funding decisions rest with the DAF manager. While donors are subject to the managing entity's	Yes, with the approval of the foundation board.	Yes
<p>Distribution requirement: Is there an annual distribution requirement in place to keep your philanthropy moving?</p>	No	Many DAFs have a minimum annual distribution requirement, which can begin at \$5,000.	Private foundations are required to distribute 5% of their assets annually.	No

RESOURCE:

CONSIDERATIONS	CHECKBOOK OR OTHER DIRECT CONTRIBUTION	DONOR ADVISED FUND (DAF)	PRIVATE FOUNDATION	LIMITED LIABILITY CORPORATIONS (LLC)
<p>Family involvement:</p> <p>Can your family members be involved in giving decisions?</p>	Yes; this involvement can remain informal.	Yes; family members can be named successors and/or advisors.	Yes; this involvement is formal, with family members serving on the board or as staff.	Yes; this involvement is formal, as family members can participate as
<p>Impact investments:</p> <p>Can you make investments that generate social as well as financial returns?</p>	Yes, but income made from impact investments may be taxable.	Most DAFs do not allow for loans or direct investment in social enterprises, but do offer socially responsible investment options.	Yes; private foundations can make program-related and mission-related investments.	Yes, but income made from impact investments may be taxable.
<p>Perpetuity:</p> <p>Can the structure exist in perpetuity?</p>	No	Yes; named advisors and successors can keep DAFs running in perpetuity.	Yes; the endowment can either exist in perpetuity or be spent down over a period of time.	Yes, if the owner chooses a “perpetual” duration.
<p>Political contributions:</p> <p>Can you make political donations or engage in lobbying alongside your</p>	Yes; these contributions are not tax deductible.	No	No	Yes; these contributions are not tax deductible.
<p>Tax implications:</p> <p>What tax implications does this vehicle have for my giving?</p>	You are entitled to tax deductions if you support 501(c)(3) organizations.	As of 2019, the entire amount given to a DAF is immediately tax deductible (subject to IRS limitations). Cash donations are tax deductible up to 60% of adjusted gross income (AGI); securities and other assets up to 30% AGI.	The donor is eligible for a tax deduction when assets are transferred to the foundation. Once transferred, assets no longer generate taxable income and can be invested without being subject to income tax; however, founda-	When contributions are made to a 501(c)(3) organization, the LLC’s members are eligible for a tax deduction; there is no deduction for support given to political activities or impact investments.

STRUCTURING YOUR GIVING SUMMARY

Now that you have completed this module, turn to the Structuring Your Giving Summary on the next page. Rank the giving vehicles best suited to your preferences and identify next steps to setting up the giving vehicles. Tear out the completed table to include in your Philanthropy Planner at the end of the toolkit.



STRUCTURING YOUR GIVING SUMMARY

INSTRUCTIONS

After reviewing the *EPLI Giving Vehicles Comparison Chart* together with your survey responses, rank the giving vehicles best suited to your preferences. Write down any concerns, questions, and next steps you want to discuss with your advisor about setting up your giving vehicles.

Which giving vehicles would be best suited to my preferences?

- 1. _____
- 2. _____
- 3. _____
- 4. _____

Questions/Concerns:

Next Steps:



STRUCTURING YOUR
GIVING SUMMARY

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