

# J

## ACTIVITY

### RECOUNT YOUR CONTRIBUTIONS

#### INSTRUCTIONS

This activity is for those who have made previous contributions to their selected issues.

Recount your previous contributions to understand your giving distribution across your selected issues and the total amount allocated.

Consider adjustments to make your giving more proactive.

Skip ahead to Activities K and L if you prefer to start from a clean slate with your future giving plans.

WORKSHEET  
**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, 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 1 – PROACTIVE GIVING**

Donations you made to organizations working on your selected issues.

ISSUE / FUNDING AREA	ORGANIZATION SUPPORTED	ELIGIBLE FOR 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>
<b>TOTAL AMOUNT:</b>				

WORKSHEET  
**RECOUNT YOUR CONTRIBUTIONS**

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 DEDUCTION (Y / N / NOT SURE)	DATE / MONTH	AMOUNT GIVEN
<i>Health</i>	<i>Martha's Alzheimer's disease walk</i>	<i>Yes</i>	<i>Dec.</i>	<i>\$250</i>
<b>TOTAL AMOUNT:</b>				

**J**

WORKSHEET  
**RECOUNT YOUR CONTRIBUTIONS**

The following table reflects contributions from \_\_\_\_\_  
 to \_\_\_\_\_.

GIVING BUCKET 3 – EMERGENCY GIVING				
Donations to disaster and emergency relief funds or to social issues as a result of policy changes.				
ISSUE / FUNDING AREA	ORGANIZATION SUPPORTED	ELIGIBLE FOR 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>
<b>TOTAL AMOUNT:</b>				

# K

## ACTIVITY

### SET YOUR TOTAL PHILANTHROPY BUDGET

#### INSTRUCTIONS

Review the questions in Activity K 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.



WORKSHEET

SET YOUR TOTAL PHILANTHROPY BUDGET

INSTRUCTIONS

Reflect on the total philanthropy budget written down in the Section 1: Finding Your Focus Areas Section 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?

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.....  
.....

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?

.....  
.....  
.....



WORKSHEET  
**SET YOUR TOTAL PHILANTHROPY BUDGET**

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

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.....  
.....

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?

L

ACTIVITY

## ALLOCATE YOUR PHILANTHROPY BUDGET

### INSTRUCTIONS

Determine how you would like to allocate your total philanthropy budget across your focus areas and giving buckets (i.e., proactive giving, reactive giving, and emergency giving) using the Budget Coins. Adjust your philanthropic allocations until they feel right to you.





# WORKSHEET ALLOCATE YOUR PHILANTHROPY BUDGET

### INSTRUCTIONS

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 Budget Coins.

Write in your total philanthropy budget and the time period. Use the 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.

<b>GIVING BUCKET</b>	<i>Example</i>
<b>FOCUS AREA / ISSUE</b>	<i>Early childhood initiatives in Oakland</i>
<b>% OF TOTAL PHILANTHROPY BUDGET</b>	10%
<b>BUDGET ALLOCATED</b>	<i>\$10,000</i>



WORKSHEET  
**ALLOCATE YOUR PHILANTHROPY BUDGET**

Your total philanthropy budget: \_\_\_\_\_

From \_\_\_\_\_ to \_\_\_\_\_

**PROACTIVE GIVING**

Write in your focus areas (or transfer your selected 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.

1 Place Issue Card here	2 Place Issue Card here	3 Place Issue Card here
Place Budget Coins here	Place Budget Coins here	Place Budget Coins here



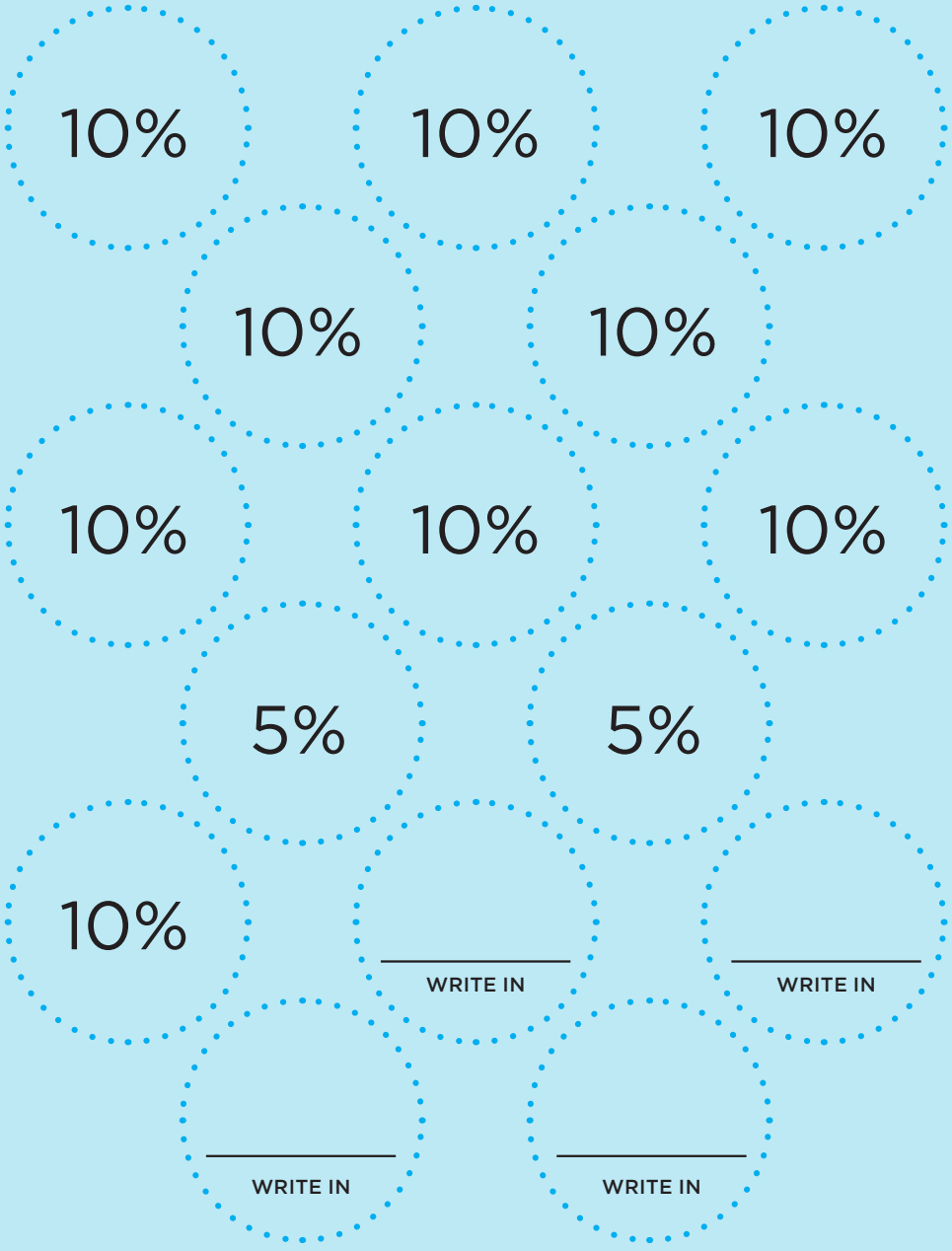
WORKSHEET

ALLOCATE YOUR PHILANTHROPY BUDGET

<b>REACTIVE GIVING</b> Record any commitments you have already made that you consider reactive.	<b>EMERGENCY GIVING</b> Record any commitments you have already made that you consider emergency.

L

ACTIVITY  
BUDGET COINS



# M

## ACTIVITY

### REFLECT ON YOUR GIVING VEHICLE OPTIONS

#### INSTRUCTIONS

Review the list of giving vehicle considerations below. This list is not exhaustive, and 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.

1. **ADMINISTRATIVE SUPPORT:** Are you willing to invest your time and effort on an ongoing basis and hire paid staff for your vehicle?
2. **ANONYMITY:** Do you prefer to give anonymously?
3. **ASSET GROWTH POTENTIAL:** Would you want your philanthropic investment to increase in value over time?
4. **CONTROL OVER GIVING:** Would you want to retain control over how beneficiaries use donated funds?
5. **DISTRIBUTION REQUIREMENT:** Would you want a vehicle with an annual distribution requirement in place to keep your philanthropy moving?
6. **FAMILY INVOLVEMENT:** Do you want your family members involved in giving decisions?
7. **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** at the end of this toolkit.
8. **PERPETUITY:** Do you want the structure to exist in perpetuity or would you prefer it to spend down in your lifetime or some set period of time?

*Continued on the following page.*

# M

## ACTIVITY

### REFLECT ON YOUR GIVING VEHICLE OPTIONS

9. **POLITICAL CONTRIBUTIONS:** Do you want to make political donations and engage in lobbying? Direct political contributions are not tax-deductible, though some lobbying and advocacy can be, depending on a number of factors. Seek further professional advice if politics is a priority issue for you.
10. **PUBLIC DISCLOSURE:** Are you willing to submit separate tax records that will be available to the public?
11. **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** at the end of this toolkit.

## REFLECT ON YOUR GIVING 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

**ADMINISTRATIVE SUPPORT:** Are you willing to invest your time and effort on an ongoing basis and hire paid staff for your vehicle?

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**ANONYMITY:** Do you prefer to give anonymously?

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**ASSET GROWTH POTENTIAL:** Would you want your philanthropic investment to increase in value over time?

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**CONTROL OVER GIVING:** Would you want to retain total control over funding decisions?

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**DISTRIBUTION REQUIREMENT:** Would you want a vehicle with an annual distribution requirement in place to keep your philanthropy moving?

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**FAMILY INVOLVEMENT:** Do you want your family members involved in giving decisions?

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**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** at the end of this toolkit.

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**PERPETUITY:** Do you want the structure to exist in perpetuity?

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**POLITICAL CONTRIBUTIONS:** Do you want to make political donations and engage in lobbying? Direct political contributions are not tax-deductible, though some lobbying and advocacy can be, depending on a number of factors. Seek further professional advice if politics is a priority issue for you.

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**PUBLIC DISCLOSURE:** Are you willing to submit separate tax records that will be available to the public?

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**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**.

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WORKSHEET  
REFLECT ON YOUR GIVING VEHICLE OPTIONS

YES	NO	NOT SURE	HOW IMPORTANT IS THIS TO YOU? (1=NOT VERY / 5=VERY)				
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5
<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1	2	3	4	5



# EFFECTIVE PHILANTHROPY LEARNING INITIATIVE GIVING VEHICLES COMPARISON CHART

Table continues on back

CONSIDERATIONS	CHECKBOOK / OTHER DIRECT DONATIONS	DONOR ADVISED FUND (DAF)	PRIVATE FOUNDATION	LIMITED LIABILITY COMPANY (LLC)
<b>ADMINISTRATIVE SUPPORT</b> Do you need support for due diligence and administration, and can support be paid for by tax-exempt dollars?	<p>The amount of support needed depends on the complexity of your gifts. Support is not tax-deductible.</p>	<p>The sponsor carries out administrative responsibilities. Extent of due diligence varies.</p>	<p>Administrative responsibilities may be performed by paid staff or outsourced—and paid for from tax-exempt dollars.</p>	<p>Administrative work is typically carried out by paid staff and is not tax-deductible.</p>
<b>ANONYMITY AND PUBLIC DISCLOSURE</b> Can you give anonymously?	<p>Yes</p>	<p>Yes</p>	<p>No, private foundations are required to disclose the names of grantees and significant contributors (those who give more than \$5,000 in a year) on the annual 990-PF Form.</p>	<p>Yes</p>
<b>ASSET GROWTH POTENTIAL AND INVESTMENT DECISIONS</b> Will your philanthropic assets increase in value over time? If you can make philanthropic investments, do you have control over how to invest?	<p>Not as such. Your philanthropic assets are not differentiated from your other assets. If you give assets to charity before selling them, however, you will not pay tax on the gains.</p>	<p>Yes. Any growth in assets is the opportunity for greater philanthropic giving in the future. However, in most cases, the DAF sponsor is responsible for investment decisions.</p>	<p>Yes. Any growth in assets is exempt from income tax, though it is subject to the 1%-2% foundation excise tax.</p>	<p>No</p>
<b>CONTROL OVER GRANTMAKING</b> Can you retain control over funding decisions?	<p>Yes</p>	<p>Donors can advise the DAF sponsor on how to distribute their DAF's assets, but the final funding decisions rest with the DAF sponsor. While donors are subject to IRS regulations on DAFs and the managing entity's policies, sponsors will usually act as advised.</p>	<p>Yes, subject to the approval of the foundation board.</p>	<p>Yes</p>
<b>DISTRIBUTION REQUIREMENT</b> Is there an annual distribution requirement in place to keep your philanthropy moving?	<p>No</p>	<p>No; though some DAFs have a minimum annual distribution requirement, which can begin at \$5,000, or a policy for funds that are inactive for two to three years.*</p>	<p>Yes; private foundations are required to distribute 5% of their assets annually.</p>	<p>No</p>

\*National Philanthropic Trust. "Giving Vehicles Comparison." [nptrust.org/donor-advised-funds/daf-vs-foundation](http://nptrust.org/donor-advised-funds/daf-vs-foundation)

= no = sometimes

= yes

# EFFECTIVE PHILANTHROPY LEARNING INITIATIVE GIVING VEHICLES COMPARISON CHART

CONSIDERATIONS	CHECKBOOK / OTHER DIRECT DONATIONS	DONOR ADVISED FUND (DAF)	PRIVATE FOUNDATION	LIMITED LIABILITY COMPANY (LLC)
<b>FAMILY INVOLVEMENT</b> Can your family members be involved in grantmaking decisions?	✓ Yes; this involvement will be informal.	✓ Yes; family members can have their own funds and/or can be named as successors to yours.	✓ Yes; this involvement can be formal, with family members serving on the board or as staff.	✓ Yes; this involvement can be formal, with family members serving on the board or as staff.
<b>IMPACT INVESTMENTS</b> Can you make investments that generate social as well as financial returns?	✓ Yes, but income made from impact investments may be taxable.	✓ Yes, an increasing number of DAFs are permitting funds under their management to be used for impact investments.	✓ Yes, private foundations can make program-related investments (PRIs) and mission-related investments (MRIs).	✓ Yes, but income made from impact investments may be taxable.
<b>PERPETUITY</b> Can the structure exist in perpetuity?	✗ 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
<b>POLITICAL CONTRIBUTIONS</b> Can you make political donations or engage in lobbying?	✓ Yes; these contributions are not tax deductible.	✗ No—but public charities—including those to which you recommend donations and those that sponsor DAFs—can engage in lobbying, and community foundations can make grants for lobbying up to a certain limit.*	✗ No—but public charities to which you donate can allocate a portion of unrestricted general operating grants to lobbying.	✓ Yes; these contributions are not tax deductible.
<b>TAX IMPLICATIONS</b> What tax implications does this vehicle have for my giving?	✓ You are entitled to tax deductions if you support 501(c)(3) organizations.	✓ The entire amount given to a DAF is immediately tax deductible and you can give to it multiple times.	✓ The donor is eligible for a tax deduction when assets are transferred to the foundation—though on less favorable terms than gifts to public charities and DAFs. The income from assets held by a foundation is not subject to income tax, but foundations must pay an annual excise tax of 1%-2% of net investment income.	✓ 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.

\*Alliance for Justice, "Bolder Advocacy Playbook," [bolderadvocacy.org/wp-content/uploads/2015/09/AFJ-Advocacy-Playbook-web.pdf](https://bolderadvocacy.org/wp-content/uploads/2015/09/AFJ-Advocacy-Playbook-web.pdf)



