

# Ways to Give



## Giving Opportunities

### Endowment Gifts

*Endowment gifts create dependable, perpetual funding through long-term investment.*

Endowed funds preserve gifts in perpetuity – powering Extension’s mission for years to come.

Endowments operate like mutual funds. Each named fund owns a number of shares in a long-term investment pool. The number of shares is used to calculate a distribution amount, which is administered in accordance with the fund description.

Endowment descriptions are approved by the donor, the administering university department and the university’s Board of Trustees. A gift of \$25,000 or more is needed to establish an unrestricted endowed fund and \$50,000 or more is needed for a restricted endowed fund.

The principal balance is preserved in perpetuity and 4.25 percent of the average market value per share (based on a seven-year performance average) is distributed annually to the endowed fund.

There are allocations that provide vital funding for University Advancement activities without reducing the principal value of the endowed funds.

### Current Use Gifts

*Current use gifts can be used in their full amounts to impact pressing needs.*

A donor may direct a current use gift of any amount to an existing fund or create a new current use fund with a gift of \$10,000 or more.

For each new fund, the donor and university create a gift agreement to outline the fund purpose, timeline for contribution and expenditures, and who will oversee spending and reporting.

While gifts to existing funds do not require gift agreements, multi-year pledges are encouraged.

All current use gifts are held for 180 days and the interest earned during this time supports development activities. Thus, the size of the contribution is *not reduced* and the full amount goes toward the mission.

### Blended Gifts

*By combining gift options, you can increase the impact of your donations.*

Leverage the power of current gifts and planned gifts to achieve your philanthropic, financial and estate planning goals. Contact us: (614) 292-1568

# Giving Vehicles

## Cash

Cash gifts are typically fully deductible for federal tax purposes, provided deductions are itemized.

## Pledges

Paid over time, a pledge may enable a more significant gift than would otherwise be possible.

## Matching Gifts

Many employers match charitable contributions made by their employees. Visit [give.to.osu.edu/matching](http://give.to.osu.edu/matching) to see if your employer participates.

## In Memoriam or In Honor

Honoring a family member, friend or colleague is a touching way to pay tribute.

## Planned Gifts

Planned gifts can be made through various giving vehicles, such as bequests, gift annuities, retained life estates and charitable remainder trusts.

## Securities

Securities may be given as outright gifts or as payment on a pledge.

Stock certificates may be reassigned directly to The Ohio State University Foundation or transferred through your broker. The mean market value on the date of the transfer will determine the value of the gift.

Gifts of appreciated securities may be tax-deductible for up to 30 percent of your adjusted gross income. The deduction is based on the fair market value date of transfer- the mean market value and date of the gift.

Capital gains tax is not due when the stock is transferred to the university.

## In-Kind Gifts

Alternatives to monetary gifts – equipment, supplies, animals and other items – are always appreciated.



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