

DONOR ADVISED FUND COST & SERVICES COMPARISON



Many donors who consider creating private foundations end up establishing a Donor Advised Fund with us instead. They realize their giving goes further at the Greater Green Bay Community Foundation. Our donors have access to our community expertise, our knowledgeable staff and the opportunity to co-invest with other donors.

Please compare your options below.

	Donor Advised Fund at GGBCF	Private Foundation	Donor Advised Fund at a Financial Institution
Income Tax Deduction Limit as a Percentage of Adjusted Gross Income (AGI)			
Cash Gift	50%	30%	50%
Appreciated Property	30%	20%	30%
IRA Distributions	other fund types (DA funds do not qualify)	no	no
Carry-over Available (5 year max)	yes	yes	yes
Amount Deductible (Subject to percentage limitations)			
Appreciated Publicly-traded Stock (long-term)	Fair Market Value (fmv)	fmv	fmv
Other Appreciated Property (long-term)	fmv	cost basis	n/a ¹
Administration and Fees			
Minimum Payout	no	yes	in some cases
Solicitations	no	yes	no
Multiple Generations of Successor Advisors	yes	yes	in some cases
Start Up Cost	none	varies	none
Amount to establish	\$10,000	\$1-2 million	varies
Separate Tax Return and State Reporting	no	yes	no
Accounting	no	yes	no
Record Keeping	no	yes	no
Investment Management Fees	varies	varies	varies
Administrative Expenses	<1% ²	varies	varies
Federal Excise Tax Imposed	no	yes	no
Charitable Giving Services			
Help with Grantmaking	yes	fee-based	varies
Connecting with Other Community-minded People	yes	n/a	no
Information About Community Issues	yes	fee-based	no
On-line Fund Management	yes	fee-based	yes

¹ Many commercial gift funds do not accept gifts of real estate, privately held stock or S-corporation stock

² 0.9% on first 2.5 million