

DONOR-ADVISED FUNDS AND SUPPORTING FOUNDATIONS

	DONOR-ADVISED FUNDS	SUPPORTING FOUNDATIONS
ADVISORY SERVICES	Philanthropy advisors provide DAF holders personalized recommendations that draw on subject matter expertise and connections in the Jewish community and across national and global networks. Advisors offer tailored giving strategies, family philanthropy, and legacy planning.	The supporting foundation team offers an integrated set of services which remove the administrative burden of running a foundation, including tailored advice, grantmaking administration, tax and legal filings, investment management, facilitation of Board meetings, and philanthropic education.
GRANTMAKING	Grants can be recommended to IRS-qualified charities with limited international grantmaking available. At least one grant or impact loan is required annually (minimum of \$100).	The Foundation's philanthropic mission is set at creation, and the foundation's board of directors decides the amount and timing of specific grants. There is no minimum annual payout.
PERPETUITY	Yes, if desired and the fund has sufficient assets.	
ABILITY TO NAME SUCCESSORS	Yes.	
MINIMUM TO OPEN	\$5,000	\$5 million or more recommended.
FEES	Competitive fees that support the Jewish community. Fees are based on assets: \$100 minimum fee per year 1.0% on the first \$3 million 0.75% on the next \$7 million 0.5% on the next \$15 million 0.25% over \$25 million	Legal and IRS filing fees. Annual administrative fee after establishment, based on assets. Fees support the Jewish community.
FINANCIAL ADMINISTRATION	IRS reporting: None Taxes: None Tax Status: Covered under the Federation's public charity status.	IRS reporting: The Federation prepares and files tax returns. Taxes: None Tax Status: Covered under the Federation's public charity status.

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INVESTMENT OPTIONS	<p>Donors select from Federation’s professionally managed investment pools including values-aligned/ESG pools, a Jewish values lens fund, money market, and index funds.</p> <p>Donors with \$500k+ fund balances may designate their own advisor upon approval by Investment Committee.</p>	<p>Board appoints investment managers and recommends pooled funds within the Federation’s Endowment Fund.</p> <p>The supporting foundation pays for any tax liability for Unrelated Business Taxable Income derived from external investments and any external tax preparation required for taxable investments.</p>
CONTRIBUTIONS ACCEPTED	<ul style="list-style-type: none"> • Cash • Publicly traded securities • IRA rollover gifts* • Donor advised grants • Legacy gifts by will, trust, retirement account, or life insurance designation • Real estate • Business interests • Tangible property • Closely-held stock • Life insurance policies • Cryptocurrency <p>* IRA rollover gifts become taxable income, so not recommended</p>	
TAX DEDUCTIBILITY	<p>Cash: up to 60% for adjusted gross income Securities/Real Estate/Closely Held Stock: up to 30% of adjusted gross income</p>	
WHEN TO RECOMMEND	<p>Federation donor-advised funds are a powerful option for those who want to elevate their charitable giving – within the Jewish community and beyond – while benefiting from personalized service, streamlined administration, and easy access to expert insights and research.</p>	<p>Federation supporting foundations are an excellent choice for individuals, families, or corporations with significant philanthropic resources and a strong commitment to lasting impact. The Supporting Foundation Team offers an integrated set of services which remove the administrative burden of running a foundation, enabling the donors to concentrate on meaningful philanthropic activities.</p>