

Charitable Solutions Comparison

Compare various charitable giving vehicles to determine which option aligns with your giving goals and objectives.

	DONOR ADVISED FUNDS	PRIVATE FOUNDATION	CHARITABLE REMAINDER AND LEAD TRUSTS	CASH OR CHECK
Consider when	You want a simple solution with low costs and the potential to grow tax-free	You want to run your own charity, employ staff, and have greater flexibility on grant-making	You want a trust that can generate income for heirs or charities	You want to keep track of your own donation receipts or make one-off gifts
Organizations you can give to	IRS-qualified public charities	Various organizations and potentially individuals, if as a result of a documented program	IRS-qualified public charities, DAFs, and private foundations (in most cases)	Public charities, private foundations and individuals (although a gift to an individual is not necessarily tax-deductible)
Time to establish	Immediately	Several weeks/months	Several weeks/months	Immediately
Typical minimum	\$5,000-\$10,000	\$1 million+	\$1 million+	Any
Costs to establish	×	✓	✓	×
Ongoing costs	✓	✓	✓	×
Growth potential	✓	✓	✓	×
Donations of non-cash assets	✓	✓	✓	×
Income tax deduction (as a % of Adjusted Gross Income)	60% for cash 30% for appreciated assets	30% for cash 20% for appreciated assets	Depends on the type of trust and type of charity being supported	60% when donating to a public charity 30% when donating to a private foundation
Tax on investment income	×	✓ 1.39% of net investment income	✓ × Depends on nature of trust	N/A
Required annual distributions	×	✓ At least 5% of net asset value	✓ Typically at least 5-6% of market value	N/A
Required to file its own tax return	×	✓	✓	N/A
Give anonymously	✓	×	✓	×
Ability to name successors	✓	✓	✓	×

[To learn more about your charitable giving options, contact your financial advisor.](#)

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