

# Give & Take<sup>®</sup>

IDEAS AND INSIGHTS FROM SHARPE GROUP



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# Will Taxes Still Matter in Charitable Giving?

By Robert F. Sharpe, Jr.

Along with health care and other pressing issues, Congress is now seriously considering far-reaching tax reform measures, including a number of possible changes to the treatment of charitable gifts for tax purposes.

Given the numerous proposals for the limitation of charitable deductions, now may be a good time to review the role of state and federal income taxation when clients are considering *what to give, when to give and how much they would like to devote to charitable purposes.*

Over 2,300 years ago, Aristotle commented on the challenges one faces when considering how to make larger charitable gifts:

*To give away money is an easy matter and in any one's power, but to decide to whom to give it, how much to give, when to give, and to give for the right motive and in the right way, is neither in everyone's power nor an easy matter. Hence, it is that such excellence is rare, praiseworthy, and noble.<sup>1</sup>*

Aristotle knew, as we do today, that every gift is comprised of five elements: (1) Who makes it? (2) Why is it made? (3) What's given? (4) When is it given? and (5) How is the gift structured?

Our work with clients typically focuses on various aspects of the *what, when and how* of larger charitable gifts. Now, however, it may be wise to step back and explore the foundational elements underlying the *who* and *why* of charitable gifts.

## Who makes gifts?

Americans have always been an extraordinarily generous people, with an estimated 98 percent of Americans saying they support one or more charities each year.<sup>2</sup> Some 36.4 million taxpayers deducted charitable gifts totaling \$194 billion from their tax returns in 2013, the most recent year for which statistics are available.<sup>3</sup> Itemized charitable gifts have averaged 80 percent of total individual giving for many years.

Recent IRS data reveals that individuals over the age of 55 give a disproportionate amount of the country's charitable gifts, in terms of numbers and dollar amounts, with the 21 percent of itemizers over 65 giving one-third of all deducted gifts. These taxpayers also make gifts nearly twice as large as the average. (See "Introducing the 'Gerontrophilanthroplutocracy,'" *Give & Take*, January 2017.)

## Why give?

The reasons individuals choose to make charitable gifts are as varied as each personality. In my experience, however, there are several primary motivators at play in shifting combinations.

**Religious beliefs.** Perhaps the broadest motivation for giving is rooted in religion. Many of the world's major religions stress the importance of charitable giving. According to *Giving USA*, religious-based organizations are by far the largest recipients of charitable gifts each year. In some cases, even donors giving to secular causes may wish to keep their giving anonymous for religious reasons.

**Social motivations.** In other instances, donors may believe their leadership status in their communities demands they shoulder financial and oversight responsibilities for certain social and other needs.

**Political theory.** Another group of individuals believes it isn't the role of government to impose taxes and make decisions regarding a multitude of societal needs, but rather the province of individuals making voluntary contributions of time and money to meet these needs.

**Emotion.** Love, anger, compassion, pride and any number of other feelings have long motivated charitable gifts.

**Tax considerations.** In my experience over the past 35 years, I've rarely seen the desire to eliminate taxes rise to the level of prime motivator for a charitable gift. And even when tax considerations were paramount, the individual ultimately decided on the charitable recipient based on one or more of the above-mentioned motivators.

## Why is this the case?

First, a rational person doesn't give away a dollar to save 40 cents in taxes. That gift still "costs" the person 60 cents. This is true in the case of both income and estate taxes.

Second, while there are exceptions, the tax savings will usually be the same regardless of which charity receives the gift. The rates that will be paid on charitable remainder trusts, gift annuities and other split-interest gifts are typically quite similar, if not the same. That being said, the final amount, its timing and the property used to fund it are often heavily influenced by tax considerations.

## The government's role in charitable giving

The outcome of the current debate over the charitable giving aspects of tax reform will ultimately be determined by how we approach the relationship between government and the nonprofit sector.

One view is that the tax code should include "incentives" that encourage taxpayers to support charities. Implicit in this view is that the government has a "right" to a certain amount of one's income and can decide to give up that right in the form of a "tax expenditure," whereby the government voluntarily forgoes a portion of taxes if the funds are directed in acceptable ways.

A very different view is that government's ability to tax should be limited, and funds voluntarily directed by taxpayers to meet broader social needs shouldn't be considered part of taxable income. This view was apparently the origin of the charitable deduction as we know it when it was introduced 100 years ago.

From the very beginning, however, Congress concluded that as citizens, individuals shouldn't be allowed to devote an unlimited amount of their income to charitable purposes, and everyone should contribute some amount to fund the central roles of government. Hence, limits based on a percentage of adjusted gross income (AGI) have represented a cap on the amount that can be deducted since 1917.

## A practical perspective

The difference in these approaches can be illustrated from a cash flow perspective. If someone earns \$100,000 and gives \$10,000 to charity, and there's no personal income tax, it requires \$10,000 worth of income to make that gift.

If, on the other hand, there's an income tax of 33 percent, and the \$10,000 gift isn't excludable in some way from taxable income, the donor must earn \$15,000 before tax to make the same gift. That represents a 50 percent higher "cost" of the gift. Those who would eliminate or place more restrictive limits on charitable deductions would bring about this result to a greater or lesser extent.

While individuals may not require a tax incentive to make gifts, the reality is that the reversal of a century-long policy of not taxing charitable gifts would very likely have a chilling effect on those who must suddenly earn much more to give the same amount.

Governments sometimes tax behaviors society wishes to curtail. This typically includes activities that are harmful to one's health or to the health of a society as a whole. Query whether charitable giving is an activity that should be discouraged in this manner.

At this critical juncture, we as a society should think long and hard before we take actions that could upset a delicate balance of factors that have been at the root of funding vital components of our society for the past 100 years.

*This feature is based on an article directed to advisors in the March 2017 issue of "Trusts & Estates." To read the original article, visit [www.wealthmanagement.com/estate-planning/taxing-matters](http://www.wealthmanagement.com/estate-planning/taxing-matters). To learn more about the role of taxes in charitable giving, consider attending one of Sharpe's popular gift planning seminars. See Page 5 for details. ■*

1. Aristotle, Nicomachean Ethics Book II, Chapter 9 (350 B.C.).
2. [www.gallup.com/poll/166250/americans-practice-charitable-giving-volunteerism.aspx](http://www.gallup.com/poll/166250/americans-practice-charitable-giving-volunteerism.aspx)
3. [www.irs.gov/uac/soi-tax-stats-individual-statistical-tables-by-size-of-adjusted-gross-income#\\_grp5](http://www.irs.gov/uac/soi-tax-stats-individual-statistical-tables-by-size-of-adjusted-gross-income#_grp5).



Robert F. Sharpe, Jr. is Chairman of Sharpe Group.

## Sharpe Group on the Road

Sharpe Group Chairman and Chief Consultant **Robert F. Sharpe, Jr.** will present "Introducing the 'Gerontophilanthroplutocracy'" as the keynote speaker at the National Catholic Development Conference in San Diego, September 27-30, 2017. He will also lead two breakout sessions: "How Will the Baby Boomers Really Boom?" and "Accelerating Bequests—How to Effectively 'Mine' Your Future Bequests Today."

Sharpe Group Managing Consultant **Joe Chickey** will be speaking at the Colorado Planned Giving Roundtable Summer Symposium in Denver on August 28, 2017.

## Sharpe Group Speakers Bureau

Since 1963, Sharpe Group has been a leader in the field of major gift planning. In addition to our popular seminar series, Sharpe consultants frequently speak to groups of all sizes and at national and professional conferences. For more information, visit [www.SHARPE.net/speakers-bureau](http://www.SHARPE.net/speakers-bureau). ■



## Your Donor's Voice, Part 2

The following article is Part 2 of a two-part series on donor testimonial stories. Part 1 was published in the May 2017 *Give & Take*. The entire article is available online at [www.SHARPE.net.com/give-and-take/current-issue](http://www.SHARPE.net.com/give-and-take/current-issue).

One of the most important aspects of creating a donor testimonial is determining the “right” donor to highlight. Some might suppose that the donors who make the largest gifts would be the best candidates for interviews. But high-dollar donors do not necessarily have the most interesting stories to tell about their gifts and may actually serve to lessen the interest of donors of more modest means.

Donors who are more representative of the typical constituent may, on the other hand, motivate people like them while still inspiring those capable of making more substantial contributions.

The first step in narrowing your search for an appropriate donor to interview is to determine the gift planning option to be featured in the communication piece in which the story will be included. For example, if the subject is promoting the benefits of gift annuities, it would normally be best complemented by a donor testimonial from someone who has established a gift annuity. A donor interview can serve to better explain a gift annuity's real-life benefits. A donor who has completed more than one gift annuity can be even more effective.

Also, be mindful to choose diverse donors for testimonials. Try to feature donors who are married, single, childless and alternate (where possible) between men and women, keeping in mind what you know about the demographics of your constituency. The goal is to have as many people as possible identify over time with donors featured in interviews.

### Focus on the “why” of the gift

While there is undoubtedly a need to inform readers about the technical aspects of gifts, donor testimonials should not normally focus heavily on this aspect of the gift. In our experience, donor testimonials work best when they focus on the underlying motivation for the gifts rather than the intricate details of gift plans. The *what*, *when* and *how* of the gift can be handled during follow-up conversations or in other areas of your communication piece. Your interview should focus on *who* the donors are and *why* they made their gifts.

Some questions to ask donors include:

- ▶ What motivated you to make your gift?
- ▶ Where do we fall in your philanthropic priorities?
- ▶ How did you first become involved with us?
- ▶ Have you or family members been personally served by us? (If applicable)
- ▶ What do you hope to accomplish through your gifts?

When donors explain the motivation behind their gifts, other donors reading the story may think, “I feel the same way about XYZ charity as this person does. Maybe I can make a difference through giving, too.”

### Putting a face with a name

If at all possible, use photographs of the donors featured in testimonials. It does not need to be a professional photograph—just a head and shoulders shot of the donor or donors with a simple background. Be sure to check with your production sources to make sure the photo will reproduce well. This is one of the key advantages of communicating via articles, newsletters or online channels rather than a simple letter that will not normally accommodate a photo.

### The heart of the matter

With the growing amount of gift planning information reaching your donors, they may feel overwhelmed. A well-crafted story can be your best tool to bring the process back home for the donor. The donor testimonial brings readers out of the financial details of giving and back to the heart of the matter—one person's desire to give to make great things happen. There is no substitute for informing donors about the ways effective gift planning can benefit them and their loved ones, but increasingly it will be important to share the experience of people like them who actually complete such gifts for the benefit of your cause.

*Sharpe Group editors can work with you to create donor stories for your Sharpe Group Gift Planning Newsletter. For more information, visit [www.SHARPE.net.com/newsletters](http://www.SHARPE.net.com/newsletters). Or contact us at 901.680.5300 or [info@SHARPE.net.com](mailto:info@SHARPE.net.com). ■*

**“(This seminar) opened my eyes to many different types of gifts and gave me a greater understanding of what I don’t yet know.”**

—**Amanda Runge**,  
Strategic Gifts Officer,  
ShelterBox USA



## Upcoming Sharpe Group Seminars

### An Introduction to Planned Giving

**Discover how to build your planned giving program.**

Learn the keys to effective communications with your donors. Examine the donor lifecycle and explore how you can help donors make larger gifts today and plan gifts through bequests, trusts, gift annuities and other vehicles. Learn to work effectively with those 65 and older who may make up much of your donor base—or soon will. This seminar is appropriate for those who are new to planned giving or responsible for finding ways to enhance an existing program.

Washington DC September 14-15, 2017  
Chicago March 22-23, 2018

### Structuring Blended Gifts

**NEW**

**Explore ways donors can give using a blend of current and deferred gifts.**

This seminar explains how blended gifts can make it feasible for those balancing multiple financial priorities to make larger gifts than they may have thought possible. In the days ahead, donors and advisors will increasingly turn to blended gifts to reap both current and future benefits. Note that proposed tax law changes will be incorporated throughout the presentation. Make sure you’re informed so your organization doesn’t miss out on this growing trend.

New York August 10-11, 2017  
Chicago October 2-3, 2017

### Integrating Major and Planned Gifts

**Learn how major and planned giving can work together.**

Discover how to help donors make the best gifts based on their age, wealth and other factors, while meeting your current, capital and endowment needs. Learn how to listen for clues to help donors determine which giving option may be the best fit for them and how to help them make charitable gifts that might not otherwise be possible. This seminar is for you if your organization has both departments and would like to bring everyone together, or if you or others are responsible for both major and planned gifts.

Chicago June 29-30, 2017  
Washington DC November 2-3, 2017

See full agendas and register at [www.SHARPEnet.com/seminars](http://www.SHARPEnet.com/seminars) or call **901.680.5318** with questions.

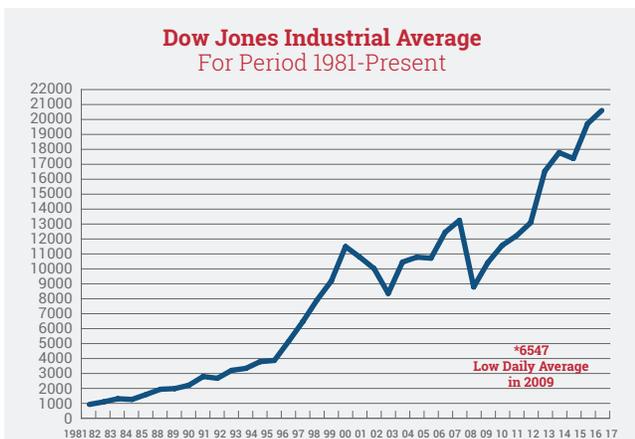


## “Prime Time” for **Gifts of Securities?**

With stock market indices reaching record highs in 2017, ironically some donors may feel somewhat insecure and could benefit from considering ways to “give out of the market.”

What a difference 10 years can make. In 2007, the real estate and stock markets were booming and the Dow Jones Industrial Average peaked at over 14,000. Then came the Great Recession, followed by the financial crisis. By March 2009, the stock market had bottomed out as the Dow had fallen more than 50 percent to its low point of 6,547.

Since then, the general economy and stock market have enjoyed an extended recovery, and the Dow has more than tripled, topping 20,000 and for the first time reaching the 21,000 mark in early 2017.



Instead of euphoria or exuberance, some who have benefitted from the run-up in the stock market may actually be feeling nervous about prospects going forward and might be open to tax-efficient ways to diversify positions, minimize taxes, increase income, reposition assets for retirement or a combination of all these strategies.

### Possible concerns

After an eight-year bull market, a growing number of investors expect a correction or cooling-off period at some point. Some are apprehensive about ongoing corporate earnings and relatively high price/earnings ratios for many popular stocks. Others are concerned about the possible impact of higher interest rates on the stock market. As a result, many individuals feel the “cost of selling” is locking them in to their current investment positions.

### Overview of tax treatment

Gifts of publicly traded securities held for longer than a year are generally deductible at their full fair market value—not just their original cost basis—and capital gains tax is not owed because a gift is not considered a “sale” that would otherwise result in the taxation of the gain.

Taxpayers who itemize also enjoy additional tax savings when deducting the full value of the donated security against their regular income. Note that the capital gains savings occurs regardless of whether the donor itemizes deductions, so those who do not itemize or have reached their deduction limits may still wish to give in this way.

When funding a charitable remainder trust or gift annuity, the charitable deduction is once again based upon the full fair market value, and the capital gains is bypassed when the gift is funded. The entire amount used to fund the gift will be available to generate income, and part of the payments from the gift plan may be taxed at lower capital gains rates in the future instead of ordinary income tax rates.

### Possible solutions

Meanwhile, relatively high capital gains tax rates await high-income earners or others who decide to sell large amounts of appreciated assets.

For the charitably engaged individual, combining personal and philanthropic goals may provide solutions to their hold/sell dilemma, but only if they are informed, educated and motivated to give. While they may be knowledgeable about buying and selling securities, they may need to be reminded how they can best use appreciated assets to make a number of tax-efficient gifts, while simultaneously reducing or rebalancing their portfolios.

#### By making charitable gifts from securities, donors can:

- ▶ Conserve cash and instead make gifts using appreciated stocks
- ▶ Fulfill outstanding pledges while trimming a position
- ▶ Reduce future capital gains tax liability by giving stock and repurchasing the security using cash that might otherwise have been given

- ▶ Create donor advised fund gifts to result in a deduction and lock in value when the market is high
- ▶ Fund a qualified charitable gift for life or a term of years to generate a fixed or variable income stream without incurring capital gains tax at the time of the gift

### Know your market and timing

The donors most likely to consider giving in this way will normally be high net worth individuals over the age of 55. According to IRS data, the majority of donors of securities are age 65 and over and almost 90 percent are over 55.

While gifts of stock often occur during the final months of the year, sophisticated donors may wish to use one or more of the philanthropic planning techniques mentioned here to take advantage of high stock values at any point during the year. By doing so, they can create income tax deductions and capital gains tax savings against today's ordinary and capital gains tax rates of as much as 39.6 percent and 23.8 percent, respectively. They may enjoy state income and capital gains tax savings as well.

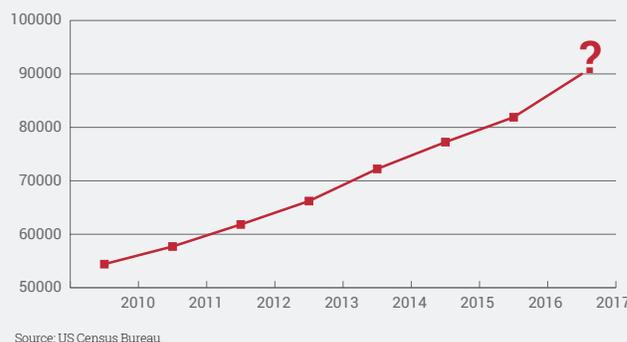
*Editor's note: The key to finding donors with an interest in making gifts of securities is to know as much as you can about your constituents. Sharpe's Donor Data Enhancement Services can help you pinpoint your donors' ages, income levels, marital status and more. Visit [www.SHARPEnet.com/data-enhancement-services](http://www.SHARPEnet.com/data-enhancement-services) or email [info@SHARPEnet.com](mailto:info@SHARPEnet.com) for more information. ■*

## Surge of the Centenarians

A successful gift planning program requires a knowledge of the age profile of donors, enabling an organization to reach the right people with the right messages at the right time. Because those who are more likely to make the ultimate gift of a lifetime are generally among the oldest in your donor database, it's beneficial to be aware that the older population is on an upward trend. In fact, the number of individuals reaching the age of 100 and beyond is growing exponentially and, by 2020, could be double the population in 2010. As a result, a 70 or 80-year-old bequest donor may require decades of stewardship.

Now is a good time to make sure you have ages on your donor files. To learn more about Sharpe's Donor Data Enhancement Services, visit [www.SHARPEnet.com/data-enhancement-services](http://www.SHARPEnet.com/data-enhancement-services). ■

100+ Population 2010-2016



## Tools for Encouraging Gifts of Securities

Sharpe offers several publications designed to help you inform your donors about the benefits of making charitable gifts through appreciated securities. Professionally written and updated when changes in tax laws occur, Sharpe's publications are designed to encourage gifts of securities and outline strategies to provide for both your mission and your donors' ongoing financial interests.

**For more information, visit**  
[www.SHARPEnet.com/stock-gifts-tools](http://www.SHARPEnet.com/stock-gifts-tools).



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<input type="checkbox"/> TFG9	Thanks for Giving (Type)	<input type="checkbox"/>	_____

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7,500 - 9,999	\$.34 each
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15,000 - 19,999	\$.31 each
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30,000 - 39,999	\$.29 each
40,000 - 49,999	\$.28 each
50,000 or more	Ask for quote

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