

TABLE 1. Life Income Gift Plans.

LIFE INCOME GIFT PLAN	FEATURES	GIFT MINIMUM & ADDITIONS	INCOME PAYMENT
<b>CHARITABLE GIFT ANNUITY</b>	A contract that provides payments for life at a rate based, in most instances, on the annuitant's age when the gift is made. Annuitants must be 55 or older.	<ul style="list-style-type: none"> <li>• Minimum gift of \$2500.</li> <li>• No additions to original gift annuity, but new gift annuities may be established if desired.</li> </ul>	<ul style="list-style-type: none"> <li>• In most instances, amount of the payment is determined by annuitant's age.</li> <li>• Payments made to one or two persons for life.</li> </ul>
<b>DEFERRED PAYMENT GIFT ANNUITY</b>	Same as charitable gift annuity with the exception of timing of annuity payment. The annuity payment is deferred at least one year until a future date determined by the donor. Must be 45 or older at time of gift and payments begin no earlier than age 55.	<ul style="list-style-type: none"> <li>• Minimum gift of \$2500.</li> <li>• No additions to original gift annuity, but new gift annuities may be established if desired.</li> </ul>	<ul style="list-style-type: none"> <li>• In most instances, amount of the payment is determined by annuitant's age.</li> <li>• Payments made to one or two persons for life.</li> </ul>
<b>CHARITABLE REMAINDER ANNUITY TRUST</b>	An irrevocable trust that provides fixed payments to one or more individuals until the trust terminates.	<ul style="list-style-type: none"> <li>• Minimum gift of \$200,000.</li> <li>• No additions allowed.</li> </ul>	<ul style="list-style-type: none"> <li>• Fixed payments. Amount of the payment is a fixed dollar amount that must be at least 5% of the initial net fair market value of the gift.</li> <li>• You and/or others you designate receive the payments.</li> </ul>
<b>CHARITABLE REMAINDER UNITRUST</b>	An irrevocable trust that provides variable payments to one or more individuals until the trust terminates.	<ul style="list-style-type: none"> <li>• Minimum gift of \$200,000.</li> <li>• Additions are permitted when trust agreement permits.</li> </ul>	<ul style="list-style-type: none"> <li>• Variable payments. Amount of the payment is a fixed dollar amount that must be at least 5% of the initial net fair market value of the gift.</li> <li>• You and/or others you designate receive the payments.</li> </ul>

TABLE 1. Life Income Gift Plans (Continued).

LIFE INCOME GIFT PLAN	BENEFITS	AFTER LIFETIME OF INCOME RECIPIENT(S) <sup>*</sup>
<b>CHARITABLE GIFT ANNUITY</b>	<ul style="list-style-type: none"> <li>• A portion of each payment is usually tax free.</li> <li>• A portion of the gift is considered a charitable contribution.</li> <li>• The donor usually realizes less capital gain if the gift consists of appreciated securities than would be realized if the donor sold the securities. Realized capital gain may be reportable over the life expectancy of donor/recipient.</li> </ul>	The charitable remainder of the annuity is distributed to the charitable beneficiary designated in the contract. *
<b>DEFERRED PAYMENT GIFT ANNUITY</b>	Same as Charitable Gift Annuity	The charitable remainder of the annuity is distributed to the charitable beneficiary designated in the contract. *
<b>CHARITABLE REMAINDER ANNUITY TRUST</b>	<ul style="list-style-type: none"> <li>• The donor may avoid realization of capital gains when the trust is funded with appreciated securities.</li> <li>• Present value of Church's future interest in the trust is considered a charitable contribution in the year gift was made.</li> <li>• Federal estate tax deduction equal to remaining value distributed to charity.</li> </ul>	The remainder of the trust goes to the charity designated by the donor. *
<b>CHARITABLE REMAINDER UNITRUST</b>	Same as Charitable Remainder Annuity Trust.	The remainder of the trust goes to the charity designated by the donor. *

**\* The charitable remainder may be used to establish a permanent fund or distributed in full for the benefit of the Church or its mission you select.**