

Your interest in giving may be inspired by the desire to preserve the memory of a loved one, to fulfill a moral obligation, to pay tribute to a friend or family member or to express gratitude for a service well-performed or to demonstrate deep-felt humanitarian concerns. Below are several ways you can give to help children reach their full-human potential.

Workplace Giving

You can make a contribution via the United Way by designating your gift to (code) or via the Combined Federal Campaign designating your gift to (code).

Matching Gifts

Find out if your company will match your donation to the Children's Home by contacting your company's foundation or human resource office. If your company will match your gift, you will need to fill out a matching gift form and mail it along with your contribution to:

Children's Home of Easton
2000 South 25th Street
Easton, PA 18042

Securities and Real Estate

In addition to receiving an income-tax charitable deduction, your gift of real estate or securities can limit the capital-gains tax on gifted property.

If family considerations do not permit an outright gift, you can retain a remainder interest in the property. You will retain the right to possess and enjoy the property while obtaining an income-tax deduction.

Please consult your advisor when considering a gift of securities or property, or you can call the Development Office at (610) 258-2831, extension 132.

Tangible Personal Property

As with gifts of securities or real estate, a donor is entitled to a charitable deduction for gifts of tangible personal property, such as works of art, rare books, or stamp or coin collections.

Deferred Gifts

This gift is a contract providing for the payment of a fixed income at a future date, chosen by the donor. The longer the delay between the creation of the deferred

gift annuity and the commencement of payments, the larger the income tax charitable deduction.

Bequests

Bequests can be made through gifts of cash, securities, real estate and tangible personal property.

Cash Bequest

Special Olympics Pennsylvania receives a specific dollar amount. Below is sample language that you can share with your attorney to include the Children's Home in your estate plans.

"I give, devise and bequeath the sum of (amount) to the Children's Home of Easton, PA for [such of its general purposes as its Board of Directors may determine]."

- Or -

"I give, devise and bequeath the sum of (amount) to the Children's Home of Easton, Pennsylvania, for [use in its children and youth programs]."

Bequest of Property

"I give and devise the real property located at [address], together with any buildings thereon and any appurtenances thereto to the Children's Home of Easton, PA."

-- Or --

"I give, devise and bequeath my [specify item to be donated] to the Children's Home of Easton, PA.

Residuary Bequest

The Children's Home of Easton receives all or a percentage of the remainder of the estate after the payment of any specific bequests and all estate-related expenses.

Contingent Bequest

The Children's Home of Easton is given a bequest only in the event of the death of other beneficiaries.

Life Income Arrangements

A life income arrangement can allow a donor to make a substantial gift to the Children's Home while providing for the individual's financial needs. There are several types of plans, all of which combine lifetime payments for one or more beneficiaries designated by the donor with a gift to the Children's Home.

These plans are attractive to many donors because they offer substantial tax benefits and may increase cash flow to the donor or a beneficiary, depending on the asset contributed. Life Income Arrangements include charitable gift annuities, charitable remainder trusts and charitable lead trusts.

Charitable Gift Annuity

The simplest gift arrangement, the charitable gift annuity is a contract between the Children's Home of Easton and the donor, providing for the payment of life income at a fixed rate.

Charitable Remainder Trust

The trust allows the donor to transfer assets into a separately managed trust that will provide beneficiaries named by the donor to receive income for life or for a specific period of years. There are two general types of charitable remainder trusts: 1) the charitable remainder unitrust which pays a fixed percentage of the principal in the trust. 2) A charitable remainder annuity trust pays a fixed dollar amount.

Charitable Lead Trust

The charity receives the income payments from the trust for a given number of years. At the end of the trust term, the assets of the trust are returned to the owner or his or her designee. This allows the transfer of assets to heirs while greatly reducing gift taxes.

Life Insurance

Life insurance allows donors to make a substantial gift for a relatively modest annual payment. A gift of life insurance allows the proceeds to be paid promptly, without going through the time-consuming process of probate. Depending on the arrangement of the gift, life insurance can create a number of favorable tax consequences.